THE MADRAS ACCOUNT CODE

VOLUME II

TREASURY ACCOUNTS

SECOND EDITION- REPRINT

(Embodying corrections up to 31st July 1971)

Issued by the
Authority of the Government of Tamil Nadu.

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GOVERNMENT OF TAMIL NADU
1971

PRINTED BY THE DIRECTOR OF STATIONERY AND
PRINTING, MADRAS, ON BEHALF OF THE
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PREFACE TO THE FIRST EDITION.

The preface to Volume I gives a general description of the Madras Account Code. The Directions in Volume II have been divided into two parts. Part I sets out the scope of the Directions and defines certain terms used in this Volume. Part II lays down the methods and principles according to which treasuries should keep their accounts and render them to the Audit and Account Offices. The whole of Part III of Volume II of the Auditor-General's Account Code (which relates to the accounts of Small Coin Depots) and certain portions of Parts I and II have been omitted, as they relate solely to Central transactions. The omissions have been indicated by asterisks.

2. The several chapters in Part II have been so arranged as to distinguish from one another, (i) Directions of the Auditor-General regarding classification, which are generally speaking, mandatory, (ii) Directions regarding the form of the accounts to be kept, which the Government may modify in matters of detail in consultation with the Accountant-General and (iii) Directions regarding the form of the Accounts Returns, in which changes required in veiw of the local conditions may be authorized by the Accountant-General.

Certain portions of Chapters III and IV in Volume II of the Auditor-General's Account Code do not apply to this State because the sub-treasuries in this State render classified accounts to the district treasury and the district treasury to the Accountant-General, which is not done elsewhere. "Local Rulings" to accord with the special procedure in this State, based on the rules in the old Madras Treasury Code and the Madras Financial and Account Code, have been incorporated in the relevent places. Those Articles of the Auditor-General's Account Code which are wholly inapplicable to this State for the above reason have been omitted in order to avoid confusion, and the omissions have been indicated by asterisks.

3. In order to distinguish the Forms prescribed in this Volume from those included in Volume III, the Forms in this Volume have been described as T.A. (an abbreviation for Treasury Accounts) Forms.

In addition to the Forms prescribed by the Auditor-General, some Forms in the Madras Treasury Code and the Madras Financial and Account Code have been included in this Volume in order to provide for local variations in accounts procedure and these latter Forms should be deemed to be Forms prescribed by the Govern ment in consultation with the Accountant-General. Modifications have been made in some of the Forms prescribed by the Auditor-General on account of local variations in accounts procedure. The Forms prescribed by the Auditor-General have been given Arabic numbers, while those prescribed by the Government have been given Roman numbers and added at the end (*i.e.*, after all the Forms prescribed by the Auditor-General). The distinguishing letters and numbers given to the Forms included in this Code will also be adopted for the purpose of preparing indents for the Forms.

PREFACE TO THE SECOND EDITION.

Since the issue of the First Edition, several amendments have been issued by Government to the Local Rulings, etc., in this Code. The Comptroller and Auditor-General has also issued corrections to Volume II of this Account Code consequent on constitutional changes, etc. The amendments and corrections issued up to the 31st July 1971 have been embodied in the Local Rulings and the main Articles in this edition. There are some variations between the main articles of Account Code, Volume II, issued by the Comptroller and Auditor-General of India and the Madras Account Code, Volume II. Necessary amendments will be incorporated in the next edition.

Consequent on the re-organisation of Treasuries and the formation of Treasury and Accounts Service, several changes in form as well as procedure have come into vogue. In the second edition-reprint verbal changes alone have been made wherever necessary. Amendments now being proposed to Treasury procedure and likely to be proposed in the course of a year or two will be incorporated in the next edition only.

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THE MADRAS ACCOUNT CODE

VOLUME II

TREASURY ACCOUNTS

PART I.

CHAPTER I.—INTRODUCTORY.

The directions contained in this Volume deal primarily with the initial accounts to be kept at treasuries and with the accounts returns to be rendered by treasuries to Accountant-General. They are supplementary to the general directions in Volume I, which shall apply to all treasuries unless there be something repugnant in the subject or context or except to the extent that they are modified by the directions in this Volume.

NOTE.—*Deleted.*

2. The forms of initial accounts prescribed in this Volume should be regarded as standard or model forms which may be modified by Government according to local requirements in consultation with the Accountant-General concerned. Similarly, as regards accounts returns, the Accountant-General may introduce such changes in detail as he may deem necessary.

3. Unless there be something repugnant in the subject or context, the following expressions in this Volume should be interpreted in the sense here explained :—

(1) "Accountant-General" when used in relation to a treasury means the Accountant-General to whom that treasury renders accounts.

(2) "The Bank" means the Reserve Bank of India, or any branch or agency of the Reserve Bank of India and includes any branch of the State Bank of India acting as the Agent of the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act, 1934 (Act II of 1934).

(3) "Bank Treasury" means a treasury the cash business of which is conducted by the Bank.

(3A) "Central Treasury" means and includes any treasury or sub-treasury not being a treasury or sub-treasury under the control of a State.

(4) "Non-bank Treasury" means a treasury other than bank treasury [*see* item (3) above].

(5) "Treasury" includes a sub-treasury.

(6) "Government" when used in relation to a Central treasury means the Central Government and when used in relation to a State treasury means the State Government.

(7) "Department" excludes the Railway, Posts and Telegraphs and 'Defence Departments' and 'Departmental Officers' excludes Railways, Posts and Telegraphs and Defence Officers.

(8) "State" refers to a State in the First Schedule to the Constitution.

(Memo. No. 127992/Codes/63-5, dated 24th December 1964.)

(9) "Divisional Forest Officer" means any one of the following officers :—

(i) District Forest Officer.

(ii) Working Plan Officer

(iii) State Silviculturist.

(iv) Forest Utilisation Officer.

(v) State Wild Life Officer.

(vi) Officers in-charge of Survey and Demarcation work.

(vii) Officers in-charge of Special Mobile Patrol Parties.

(viii) General Manager, Government Rubber Plantations.

(ix) Forest Engineer.

(x) Principal, State Forestry Training School.

(Memo. No. 25409/Codes I/69-12, dated 2nd November 1970.)

PART II.

CHAPTER II.—CLASSIFICATION OF TRANSACTIONS IN TREASURY ACCOUNTS.

A.—General.

4. Save as provided hereafter in this Volume, each item of receipt and payment occurring at a treasury should be broadly classified in the treasury accounts,

(*a*) *firstly*, with reference to the Government to which the transaction appertains, namely, the Central or the State Government concerned ; and

(*b*) *secondly*, with reference to the department or such heads of receipts and expenditure as may be required by the Accountant-General.

Note.—The transactions of Railways, Posts and Telegraphs and Defence though they form part of the transactions of the Central Government should, for the purpose of this Article and other Articles of this Code, be treated as separate from other Central transactions. For classification, *see* Article 9-A.

(Memo. No. 127992/Codes/63-5, dated 24th December 1964.)

5. Any transaction which cannot be allocated directly to any particular department, or to any of the prescribed heads of classification, should be entered in the accounts as an "Unclassified item", the debits and credits to this suspense head being cleared by the Accountant-General by adjustment against the Government concerned under the appropriate head of account. Such transactions in a State treasury as cannot be allocated directly to the Central Government should likewise be taken to the accounts of the State to which the treasury belongs.

B.—Transactions with other Governments. (Central Govt)

I.—In State Treasuries.

6. The transactions of the Central Government in a State treasury should be accounted for in sets of books and registers entirely separate from those of the State Government.

7. Transactions of the Central Government occurring at a bank treasury, which will be taken by the Bank direct to the accounts of the Central Government, should be incorporated in the "Central" section of the treasury accounts under the appropriate heads of classification, the net credit or debit being taken to the head "Reserve Bank Deposits—Central". Such transactions occurring at a non-bank treasury should likewise be accounted for under the appropriate heads of receipts and payments in the "Central" section of accounts but the net totals of those receipts and payments should be entered in the accounts of the State Government under the suspense head "Adjusting Account between Central and State Governments".

Inter-State Suspense.

8. Transactions relating to other States whether taking place at a bank or a non-bank treasury, should be classified in the "State" section of the treasury accounts under the suspense head "Inter-State Suspense Account —Government of ."

Local Ruling under Article 8.

If the net payments or receipts during a week in all the treasuries including the Reserve Bank of India, Madras, departmental accounts transfer entries, etc., on behalf of the Government of Andhra Pradesh or Kerala or Mysore or Maharashtra come to Rs. 10 lakhs or more, they should be cleared by the Accountant-General, Madras, by the issue of weekly advices to the Central Accounts Section of the Reserve Bank of India at Nagpur for monetary settlement between Madras and Andhra Pradesh or Kerala or Mysore or Maharashtra Governments. Where the net transactions on any particular day happen to be Rs. 10 lakhs or more, it should be cleared as and when they occur. Otherwise the adjustments will be made at longer intervals, but positively once in a month after accounts are closed. In order to enable the Accountant-General, Madras, to effect the monetary settlement at more frequent intervals than once a month, if necessary, as indicated above, all Treasury Officers and the Pay and Accounts Officer, Madras, will arrange to send to the Accountant-General, Madras, weekly statements of Inter-State transactions between Madras and Andhra Pradesh or Kerala or Mysore or Maharashtra accounted for under the head of account "INTER-STATE SUSPENSE ACCOUNTS Andhra Pradesh, Kerala, Mysore or Maharashtra" in a form similar to TA XV prescribed in the Madras Account Code, Volume II in respect of Central transactions. In cases where the net payments or receipts are Rs. 1 lakh and above on any particular day, daily advices have to be sent to the Accountant-General, Madras, for being cleared forthwith. In all such cases, the weekly advices should make a specific mention of the daily advice and the amount, so as to enable the Accountant-General, Madras, to exclude these figures for the purpose of the weekly statement.

*II.—In Central Treasuries.**

9. Transactions on behalf of a State Government originating in a Central treasury should be classified in the treasury accounts under the head "Adjusting Account between Central and State Governments—Government of.... ....". Such transactions occurring at a Central non-bank sub-treasury working under a State district treasury should be accounted for under the appropriate heads of receipts and payments in the "State" section of the treasury accounts, the net amounts so accounted for being set off by an entry under the suspense head "Adjusting Account between Central and State Governments".

* *See* Local Ruling 6 under Articles 32-34 in Chapter III in regard to the adjustment of State transactions in Salt and Customs treasuries.

C.—TRANSACTIONS ON BEHALF OF RAILWAYS, POSTS AND TELEGRAPHS AND DEFENCE.

9-A. Transactions with or on behalf of Railways, Posts and Telegraphs and Defence taking place at a Central or State treasury should be classified under the heads "Adjusting Account with Railways—Railways" "Adjusting Account with Posts and Telegraphs—Posts and Telegraphs" and "Adjusting Account with Defence—Defence" respectively in the accounts of the Central or State treasury. These transactions should be entered in the Treasury accounts in lump-sums for each Railway, Posts and Telegraphs and Defence Unit without detail in the manner prescribed for transactions with departments which draw money by cheques—*vide* Article 12.

NOTE.—The transactions of Railways, Posts and Telegraphs and Defence at offices and branches of the Reserve Bank and the State Bank will be taken against the Railway, Posts and Telegraphs and Defence Funds direct and such transactions will not pass through the treasury accounts.

(Memo. No. 127092/Codes/63-5. dated 24th December 1964.)

D.—TRANSACTIONS ON BEHALF OF GOVERNMENTS OF OTHER COUNTRIES.

10. Transactions on behalf of Governments of other countries (other than the Governments of Burma and Pakistan) should be classified under appropriate heads of accounts in the "Central" section of the treasury accounts. Transactions on behalf of the Governments of Burma and Pakistan should be treated as Central or as pertaining to the State according to such instructions as may be given by the Accountant-General.

Local Ruling under Article 10.

The Accountant-General, Madras, has issued the following instructions in regard to the classification of transactions on behalf of the Government of Burma in the treasuries of the State of Madras :—

1. All the transactions relating to Burma which arise in State treasuries in the State of Madras other than those initiated by departmental officers of the Central Government should be taken initially against the balances of the Madras Government and accounted for under the major head " Account with the Government of Burma " with suitable detailed heads. Separate schedules with necessary particulars should be enclosed in support of the figures booked against the detailed heads in the account. The Accountant-General, Madras, will arrange for the final settlement of these transactions with the Government of Burma.

2. The procedure prescribed in instruction 1 above should also be followed in the case of transactions relating to the Postal and Defence Departments of the Government of Burma which arise in treasuries in the State of Madras.

3. The transactions relating to Burma which arise and are finally brought to account in the treasuries of the State of Madras, and which are initiated by officer of the Civil Department of the Central Government, such as Income-tax Officers should be accounted for under the exchange account head " Account between Civil and Civil—Account between Central Revenues and Madras—Items adjustable by the Accountant-General, Central Revenues ", *e.g.*, a refund of income-tax which is authorized by an Income-tax Officer in Madras and is debitable to the Government of Burma, should be debited to the head mentioned above.

4. Transactions of the Federated Shan States arising in treasuries in the State of Madras should be exhibited in the accounts separately from those pertaining to the Government of Burma, under the detailed head "Items adjustable by the Accounts Office, Federated Shan States" opened under "Account with the Government of Burma."

E.—Account with the Reserve Bank.

11. Receipts and payments on account of the Reserve Bank originating in a State treasury or sub-treasury should be credited or debited to the head "Accounts with the Reserve Bank" in the State section of the treasury accounts. Such transactions occurring at other treasuries or sub-treasuries should be credited or debited to that head in the account of the Central Government.

F.—Transactions with Departments which draw money by cheques.

12. Save as otherwise provided in this Code, or as may be authorized by the Accountant-General in any special cases, transactions with, or on behalf of departments which draw money from the treasury by cheques, should be entered in the treasury accounts in lump without details as receipts or payments, as the case may be, of the department concerned.

13. Pay and allowances and contingencies of officers of the Public Works Department and the Salt Organization of the Ministry of Works, Production and Supply drawn on regular bills should be classified under the particular heads of classification noted on those bills.

Local ruling under Article 13.

14. Payments on account of compensation for lands for the Public Works Department made by Land Acquisition Officers not acting as Public Works Disbursers should be entered in the treasury accounts as debitable to the Public Works Department, the name of the division or office being specified in each case.

Local Ruling under Article 14.

Miscellaneous payments made at the treasury on behalf of the Public Works Department such as those relating to law charges or expenditure on special establishments incurred in connection with the acquisition of land by Civil Authorities on behalf of the Public Works Department should be debited direct in the day-book, the name of the division or office concerned being specified in each case.

15. Earnest money deposits made by intending tenderers of the Forest and Defence departments, either direct or through the Departmental Officers concerned, should be credited as "Revenue Deposits" and should not be carried to the credit of those departments.

Note.—(1) Earnest money deposits made in a treasury in favour of a departmental officer of another Government should be classified in the treasury accounts in accordance with the directions in Articles 7 to 9.

NOTE.—(2) Credits for earnest money deposits made in favour of Central Departmental Officers who are placed in account with the State Treasuries but who render compiled accounts to the Accountant-General in a different accounts circle (e.g. Salt Department) need not be passed on to the latter; such deposits should be classified under "Revenue Deposits" only and refunds will be made at these Treasuries by debit to "Revenue Deposits" following the usual procedure for refund of Earnest Money Deposits.

(Memo. No. 49024/Special/69-10, dated 26th May 1969.)

16. * * * * *

G.—REMITTANCES.

I.—Cash Remittances.

17. A remittance, whether made direct or through currency chests, between any two treasuries should be classified as follows in the treasury accounts :—

(1) if both the treasuries are under a single Government,	as a "Local Remittance" in the accounts of that Government;
(2) if they are under different Governments,	as a "Foreign Remittance" in the accounts of the Central Government.

NOTE.— * * * *

Local Rulings under Article 17.

1. Remittances of the following kinds do not pass through the Government accounts but are settled through the accounts of the Reserve Bank and the State Bank :—

(*a*) currency remittances and

(*b*) payments made by an office of the Reserve Bank to a Local Head Office of the State Bank of India from the currency chest in consideration of an equal amount being deposited by it and the branches in its jurisdiction into the currency chests or *vice versa*.

2. When the Treasury Officer is in doubt as to the classification of a remittance, the Currency Officer will state in the remittance order whether the remittance is a 'local' or a 'foreign' or a 'currency' remittance.

18. * * * *

19. Remittances between two sub-treasuries in the same district or between a treasury and a sub-treasury subordinate to it should be treated merely as "Transfers within the Treasury" * * *. If, however, the business of the remitting or receiving treasury or sub-treasury is conducted by the Bank, the remittance should be classified as a "Local Remittance."

20. Remittances from a district treasury, whether bank or non-bank, to the Mint should be accounted for in the treasury accounts as payments on account of the Central Government and classified as "Foreign Remittances"
* *.

21. * * * *

① . Local remittance, cash remittances between treasuries with the state while foreign remittances relates to such remitta[illegible] [illegible] (3) These transactions are accou[illegible]

II.—*Reserve Bank of India Remittances.**

22. All transactions connected with the drawings and encashments of Telegraphic Transfers and Drafts on Reserve Bank Account should be classified in the accounts of the treasury as "Reserve Bank of India Remittances"—Receipts or Payments as the case may be.

NOTE.—Actual telegram charges recovered by treasuries for issue of Telegraphic Transfers will be credited as miscellaneous receipts of the treasury, the service stamps required for the despatch of telegrams being debited as treasury contingencies.

III. —*Military Treasure Remittances.*

23. * * * *

24. *Deleted.*

H.—ADJUSTMENTS BY TRANSFER.

25. When a payment is authorized to be made "by transfer", that is, by entry of the amount in the accounts as received under some head of receipt, the amount should be debited to the appropriate heads of payment by *per contra* credit to the receipt head concerned.

26. * * * *

---

* These remittances relate to the Reserve Bank's Scheme of remittance facilities which is dealt with fully in section C, Chapter VI, Part II of the Madras Treasury Code, Volume I.

Correct classification in the Treasury A/cs.

1) Railway Transaction in Non-banking Treasury, "Adjusting A/c with the Railway ... Railways State Treasury A/c.

State Treasury A/c.

2. Transactions of the Union Govt in a Non banking Ts
They appear in the respective heads of a/c in the Central treasury a/c. The net receipt or payment of wh taken to a suspense head adjusting Account betw Central & State Govt to balance the central treas
This net figure is transferred by a contra entry under the same suspense head as a receipt or payment in the State Treasury A/c. (Art.7)

3, Transaction of other States in a banking Treasury "State" in State Inter State Suspense a/c (Art.8) Treasury a/c

[illegible]

CHAPTER III.—ACCOUNTS TO BE KEPT AT TREASURIES.

Section 1—General Direction.

A.—Introductory.

27. The directions contained in this Chapter shall apply primarily to accounts kept at District treasuries. Except as specifically provided in this Code and subject to such modifications as may be authorized by the Accountant-General, they shall also apply to accounts kept at sub-treasuries.

28. In the State of Madras where classified accounts are rendered by sub-treasuries to the Head treasury and by the latter to the Accountant-General, the directions in this Chapter shall have effect subject to such modifications as may be authorized by the Accountant-General, Madras, to suit the special arrangements obtaining in that State.

B.—Treasurer's Records.

I.—Cash.

29. Under the Treasury Rules of the Government concerned the Treasurer, where the cash business of the treasury is not conducted by the Bank, will maintain a simple cash book (without subsidiary registers), in which each receipt and payment will be posted at the time and on the date on which they actually occur and in the order of occurrence. Payments made "by transfer" will not find a place in the cash book as no payment of cash takes place. Cheques received in payment of value of service stamps will, however, be entered on both sides of the cash book.

Note.—The directions in Chapter II of this volume shall not apply to the treasurer's cash book.

Local rulings under Article 29.

1. In a sub-treasury the Shroff should maintain a cash book in two volumes one for receipts and the other for disbursements (**Form T. A. I**). He should also maintain a cash balance register (**Form T. A. II**).

2. Every treasury should maintain a separate register in the same Form as the cash book showing particulars of all exchanges of coins.

30. When stamps, match, excise, banderols or opium are sold, the total sales will be entered in the Treasurer's cash book before it is closed for the day, and a memorandum will be prepared and forwarded to the Accountant, so that necessary entry may be made in the account books.

II.—Stamps and Opium.

31. Under the relevant rules or orders of the Government concerned; Stock registers will be maintained for stamps, match, excise, banderols and opium in the custody of the Treasury Officer in such form as may be prescribed by competent authority after consultation with the Accountant-General.

Local rulings under Article 31.

The rules and orders regarding the maintenance of stock registers for stamps and opium in the custody of treasuries are contained in the Madras Stamp Manual and the Madras Excise Manual. These rules and orders are also applicable to the maintenance of stock registers for match, excise, banderols in the custody of treasuries.

C.—Account Books.

I.—Cash Book.

32. * * *

33. * * *

34. * * *

[*N.B.*—The day-book used in the treasuries of the State of Madras corresponds to the cash book mentioned in the Comptroller and Auditor-General's rules.]

Local Rulings under Articles 32-34.

1. Every receipt into or payment from the treasury should at once be entered in the Accountant's day-book (**Form T.A. III**) or in a register subsidiary to it. Receipts and payments of certain departments and classes of transactions (*see* Local Ruling under Article 41 below) should be entered in detail in subsidiary registers, and not entered in detail in the day-book. All other receipts and payments should be recorded separately in detail in the Accountant's day-book in the order of their occurrence. The *total* receipts or payments recorded in detail in each subsidiary register should be carried to the day-book at the close of each working day.

2. There should be two day-books, one for Central transactions and the other for State transactions. Separate subsidiary registers should also be maintained for Central and State transactions respectively.

3. Cash transactions and transactions "by adjustment" should be entered in the appropriate columns of the Central or State day-book, as the case may be. For example, an income-tax deduction made from a bill of an officer of the Madras Government should be entered in the column "by adjustment" on the receipt side of the day-book (or subsidiary register if one is maintained for income-tax receipts) of the Central Government, while the gross amount of the bill should be entered on the disbursement side of the day-book of the Madras Government, partly in the column for cash payments and partly in the column for payments "by adjustment". When a receipt or payment "by adjustment" is entered in a subsidiary register, the words "by adjustment" should be written in the "remarks" column. The cash items and the adjustment items for the day should be totalled separately in each subsidiary register and taken to the corresponding columns in the day-book.

In the case of transactions involving, fractions of a rup e, fractions of half naya Paisa and below are to be rounded off to the naya Paisa below while fractions above half naya Paisa are to be rounded to the naya Paisa above.

4. A monthly total should be struck in each subsidiary register and compared with the corresponding entry in the monthly account of the treasury before the monthly account is signed.

5. As soon as a remittance of treasure (other than a currency remittance) is despatched, it should be entered in the day-book as a payment under "Local Remittances" or "Foreign Remittances," as the case may be—*see* Articles 17 and 19 in Chapter II. Similarly as soon as a remittance of treasure (other than a currency remittance) is received, the whole invoiced amount should be entered in the day-book as a receipt, with a note of the office from which it is received.

6. *Accounting of receipts and payments relating to other departments of Central Government taking place at Salt and Customs treasuries.*—All receipts and payments of moneys at Salt and Customs treasuries on account of other departments of the Central Government will be communicated to the Treasury Officer of the district concerned on the date of their occurrence. On receipt of this communication, the Treasury Officer should bring the transactions on to his books, the receipts by credit to the proper heads and *per contra* debit to "District receipts in Salt and Customs treasuries adjusted" under "Salt and Customs remittances" and the charges by debit to the proper heads and credit to "District charges in Salt and Customs treasuries adjusted".

II.—Subsidiary Registers.

(*a*) General.

35. * * * *

(*b*) Register of Adjustments between Central and State Governments.

36. * * * *

37. * * * *

(*c*) Register of Adjustments with other State Governments.

(Inter-State Suspense Account.)

38. * * * *

(*d*) Register of Transactions with Railways, Posts and Telegraphs and Defence.

38-A. The receipts and disbursements on behalf of Railways, Posts and Telegraphs and Defence originating at a Central or State treasury, should be posted, separately for each Railway, Posts and Telegraphs and Defence in registers in **Forms T.A. 10 and T.A. 11** prescribed in Article 57, for departments which draw money by cheques.

(Memo. No. 127992/Codes/63-5, dated 24th December 1964.)

(*e*) Register of Adjustments by Transfer.

39. * * * *

40. * * * *

(*f*) Other Registers.

41. Special forms of registers are prescribed in Sections 2 to 5 for receipts and payments relating to certain departments which draw money by cheques and for deposits, bills and other specified classes of transactions.

Local Ruling under Article 41.

In this State, subsidiary registers should be maintained for receipts and disbursements of the following classes :—

RECEIPTS.

(i) Register of Reserve Bank of India remittances drawn.
(ii) Cash orders issued.
(iii) Military receipts.
(iv) Public Works receipts.
(v) Postal receipts.
(vi) Telegraph receipts.
(vii) Revenue deposits.
(viii) Civil Courts' deposits.
(ix) Criminal Courts' deposits.
(x) Personal Deposits.
(xi) Register of deductions.

(Memo. No. 78907/SVI/68-1, dated 23rd August 1968.)

PAYMENTS.

(i) Register of Reserve Bank of India remittances encashed.
(ii) Postal payments.
(iii) Telegraph payments
(iv) Military payments.
(v) Public Works payments.
(vi) Cantonment cheques.
(vii) Municipal cheques.
(viii) Forest cheques.
(ix) Payments on account of the Salt Department.
(x) Payments on account of the Customs Department.
(xi) Advances under the Local Authorities Loan's Act (India Act IX of 1904).
(xii) Refunds.
(xiii) Repayments of revenue deposits.
(xiv) Repayments of civil courts' deposits.
(xv) Repayments of criminal courts' deposits.
(xvi) Repayments of personal deposits.
(xvii) Interest paid on Government securities.

NOTE.—When receipts or payments of any particular kind are sufficiently numerous in a sub-treasury; a subsidiary register may, with the approval of the Treasury Officer, be maintained for recording them.

III.—Special Directions for Bank Treasuries.

(a) General.

42. Where the cash business of a State treasury or sub-treasury is conducted by the Bank, the Bank renders two daily accounts of receipts and disbursements for Central and State Governments, the latter embracing transactions not only on behalf of the State in which the Bank is situated but also on behalf of other States. Such accounts, however, rendered in respect of Central treasuries and sub-treasuries consist of a single account for the Central Government, all transactions on behalf of any State Government being taken by the Bank against the balance of the Central Government.

43. The transactions reported by the Bank in the daily statement of receipts and payments should, after examination with the chalans and vouchers accompanying it, be posted into the cash book either direct or through some subsidiary register, in the same way as transactions taking place in non-bank treasuries * * *

NOTE. 1—The net amounts only of payments are entered in the statements of the Bank; for example, when a deduction is made from the amount of a bill on account of income-tax the daily statements of the Bank show only the net amount paid after deduction.

* * * * *

* * * * *

NOTE 2.—When the cash book and the subsidiary register are posted, the vouchers should be numbered and arranged according to the register in which they are entered.

Local Rulings under Articles 42-43.

1. The Bank will maintain the following books for recording Government transactions :—

(1) The scroll cash book, which is the primary record.

(2) A pass book (or register of daily receipts and payments), which should be daily forwarded to and returned by the Treasury Officer.

2. All receipts and disbursements on account of the Government should be entered in the scroll cash book. There should be two scroll cash books, one for State transactions and the other for Central transactions. The entries regarding payments should show separately (i) the net amount paid in cash, (ii) the deductions and other amounts paid by transfer, and (iii) the gross amount. Only the net amount paid in cash should be debited by the Bank against the balance of the Central Government or the State Government, as the case may be; the amounts paid by transfer should be accounted for by the treasury in the monthly accounts.

NOTE.—Cheques issued by one Department of the Government in favour of another Department of the same or another Government paid at the Bank will be accounted for under the column "Transfer to or from Bank" in the Bank scrolls and should be treated as cash transactions of the Government at the Bank for the purpose of postings in the treasury day-books.

3. The Manager or the Agent of the Bank, as the case may be, should, after satisfying himself as to the accuracy of the daily accounts, forward to the Treasury Officer at the close of every day a pen carbon copy of the scroll cash book together with the register of daily receipts and payments (pass book) and all the appertaining vouchers and chalans arranged according to the classification in the accounts. The documents should be sent to the Treasury Officer in a locked box, so that there may be no possibility of any alteration or abstraction of any paper before they reach the hands of the Treasury Officer.

With the concurrence of the Accountant-General, the pen carbon copy of the scroll cash book may be submitted on the morning following the day to which it refers, instead of at the close of the same day.

NOTE 1.—The Accountant-General has authorized the submission of the scroll cash book on the morning of the next working day except on the last working day of the month on which the accounts of the month are to be closed.

(Memo. No. 100614/Codes/63-10, dated 27th April 1965.)

4. The Manager or the Agent, as the case may be, should see that all vouchers sent to the Treasury Officer are conspicuously marked with the word *paid*, so that they cannot be used fraudulently to support a further claim in the event of falling into unscrupulous hands.

5. The register of daily receipts and payments (pass book) has five columns for (1) the date, (2) the total receipts for the day, (3) the total payments of the day, (4) the initials of the Manager or the Agent, as the case may be, and (5) the initials of the Treasury Officer. It should be written up and forwarded to the Treasury Officer with the pen carbon copy of the scroll cash book; the Manager or the Agent, as the case may be, should write his initials in the fourth column as a certificate that the entries are correct. The Treasury Officer should check the receipts and disbursements columns of the pen carbon copy of the scroll cash book, compare the totals with the figures entered in the register and examine the vouchers. After writing his initials in the fifth column of the register in token of his verification, he should return the register to the Manager or the Agent, as the case may be, the same day or the following morning.

The Government transactions put through by the Bank on days when the treasury is closed should be incorporated in the treasury cash book and subsidiary register under the dates on which they actually occurred although the actual posting is done on subsequent dates.

6. Local Rulings 1 to 5 above apply *mutatis mutandis* to sub-treasuries which transact their cash business through the Bank.

(*b*) Register of Reserve Bank Deposits.

44. The net difference between the total receipts and the total payments as shown in the Bank's daily statement should be posted in a subsidiary register called the Register of Reserve Bank Deposits (**Form T.A. 6**). In State treasuries this register should be kept in two volumes—one for the Central Government and another for the State. The figures posted in this register should be checked and agreed with the pass book forwarded by the Bank along with its daily account and also, in the case of State treasuries, with the totals as shown in the daily schedule rendered by the Bank to its Head Office, a copy of which is forwarded to the Treasury Officer.

Register of Misclassifications by the Bank.

45. Transactions that may be classified incorrectly in the daily account rendered by the Bank should be taken by the Treasury Officer to the correct heads of account and posted into the appropriate subsidiary registers but on no account should the figures under the head "Reserve Bank Deposits" be rectified in the treasury accounts. Any differences resulting from the rectification of Bank's misclassification of Central transactions as pertaining to a State or of State transactions as pertaining to the Centre, should be

taken in the treasury accounts to the head "Adjusting Account between Central and State Governments—Misclassifications by the Bank " in the manner indicated below.

46. State transactions erroneously entered in the Bank's daily statement of transactions of the Central Government and *vice versa*, should be entered in a Register of Misclassifications by the Bank (**Form T.A. 7**). The form is divided into two parts, *viz.*, (i) Central transactions included in the State statement and (ii) State transactions included in the Central statement so that separate totals may be struck for each part. The total receipts posted into the first part should be taken in the cash book for State receipts but in one lump sum under the head " Adjusting Account between Central and State Governments—Misclassifications by the Bank". In the cash book for Central receipts the misclassified items should be taken under correct heads of Central receipts, and there should also be a deduct entry under the head " Adjusting Account between Central and State Governments—Misclassifications by the Bank ", corresponding to the total amount taken to the identical head in the cash book of State receipts. In the same way, Central payments wrongly classified by the Bank as pertaining to a State should be posted under appropriate and correct heads in the cash book of Central payments and set off by deduct entry in lump under the head " Adjusting Account between Central and State Governments ", while the total amount of such misclassified disbursements should be posted in lump in the cash book of State payments under the head " Adjusting Account between Central and State Governments". Similar postings should be made of the items of the second category in the Central and State cash books.

NOTE.—Any correction under the head " Reserve Bank Deposits " which will be necessary as a result of the adoption of the correct classification by the Treasury will be made by the Accountant-General through the Central Accounts Section of the Reserve Bank.

Local Ruling under Article 46.

The cash book mentioned in Article 46 corresponds to the day-book maintained in treasuries in the Madras State. The postings to be made in the cash book according to the directions in Article 46 should accordingly be made in the day-book in the Madras State.

IV.—Incorporation of Sub-treasury Accounts.

47. The transactions occurring at a sub-treasury should be reported to the district treasury in a daily sheet in **Form T.A. 8** supported by vouchers showing receipts, disbursements and balance of the day. The receipts and disbursements should be posted from these sheets on the day of receipt into the accounts of the district treasury in the same way as if they had taken place at it.

Local Rulings under Article 47.

1. The sub-treasuries in the Madras State render monthly classified accounts. The sub-treasury transactions are incorporated into the accounts of the district treasury only monthly—*see* Local Ruling 3 under Articles 95—96 in Chapter IV.

2. Every day each sub-treasury should prepare for submission to the district treasury a daily sheet (**Form T.A. 8**) reporting the receipts, payments and balance of the day. The receipts and payments are copied from the totals in column 3 of the classified lists—*see* Local Ruling 2 under Articles 95-99 in Chapter IV. The daily sheet should be sent to the district treasury, on the dates indicated in Note 4 below supported by all paid vouchers (except pension vouchers which may be sent bi-monthly in two batches) and the prescribed chalans (except the receipted chalans relating to commercial taxes and land revenue chittas, which may be retained and filed at the sub-treasury).

The daily sheets should be numbered consecutively, and one should be sent even on a day when there are no transactions unless it is a holiday and the sub-treasury is closed. The sheets enable the district treasury to submit lists of payments to the Accountant-General on the due dates. They also enable the district officials to check periodically the accounting of miscellaneous receipts in sub-treasuries.

NOTE 1.—In order to ensure that the paid vouchers and chalans are not lost in transmission to the district treasury, a certificate of posting should be obtained from the post office for the despatch of the cover containing the vouchers and chalans, when it is impossible to despatch the daily sheet and vouchers together after obtaining a certificate of posting a separate packet should be made of the paid vouchers and sent to the post office in time to get a posting certificate and daily sheet may be posted later in the evening without such a certificate.

NOTE 2.—Some of the chalans, e.g., personal deposit chalans, and some of the vouchers, e.g., deposit repayment vouchers, which have to be entered in the prescribed registers in the district treasury, should be entered immediately on their arrival.

NOTE 3.—If, owing to the volume of sub-treasury transactions, a Treasury Officer finds it difficult to scrutinize every sub-treasury voucher, he may at his discretion have it done by the Accountant, and carry out a percentage check of not less than 20 per cent provided that, with the previous permission of the Director of Treasuries and Accounts, the percentage check by a Treasury Officer may be confined to not less than 10 per cent or 1,000 vouchers per mensem whichever is less if the Treasury Officer is satisfied that the prescribed check has correctly and sufficiently been applied by the Accountant. All vouchers checked by the Treasury Officer himself should be initialled by him in token of that fact. The percentage should be calculated on the number of bills paid at the sub-treasury without pre-audit by the district treasury.

(Memo. No. 52314/Codes/64-1, dated 1st October 1964.)

NOTE 4.—The sub-treasuries should send the daily sheets to the District Treasuries on the dates indicated below :—

Daily sheets relating to the first of the month:

Non-Banking Sub-Treasuries ..	Should be despatched so as to reach the District Treasury on the 4th working day of the month.
Banking Sub-Treasuries	Should be despatched so as to reach the District Treasury on the fifth working day of the month.

Daily sheets relating to other days of the month.

Non-Banking Sub-Treasuries ..	Should be despatched on the second day counting from the date of the transactions.
Banking Sub-Treasuries	Should be despatched on the third day counting from the date of the transactions.

[G. O. Ms. No. 333, Finance (T. A.), dated 13th March 1964.]

48. The following item of receipts or payments in the daily sheets of sub-treasuries should be excluded from the accounts of the district treasury in which they will remain as part of the balance :—

(i) Remittances of cash to and from a sub-treasury from and to another sub-treasury within the district or the district treasury.

(ii) Transfer of funds, through currency to and from sub-treasuries against opposite payments at the district treasury or at another sub-treasury subordinate to the same district treasury.

NOTE.—This direction shall not apply if the cash business of the remitting or receiving treasury or sub-treasury is conducted by the Bank—see Article 19.

Local Rulings under Article 48.

1. Remittances of cash between the district treasury and any of its sub-treasuries or between two sub-treasuries in the district as also transfers between currency and treasury made under subsidiary rule 4 under Treasury Rule 30 should appear as payments or receipts, as the case may be, in the cash and day-books of the district treasury and/or sub-treasuries concerned and also in the daily sheets of sub-treasuries—*see* Local Ruling 5 under Articles 32-34. At the end of the month the items should be excluded in posting the monthly classified abstract, since they do not affect the total balance of the district. The Treasury Officer should keep a check over these remittances by the examination of the daily sheets received from sub-treasuries—*see* Local Ruling 2 under Article 47.

NOTE 1.—If the Bank transacts the cash business of the remitting or receiving treasury, the remittances and transfers should be treated as local cash remittances; debits for remittances sent and credits for remittances received should then appear in the classified accounts and lists of payments of each treasury concerned and in its daily sheets if it is a sub-treasury.

NOTE 2.—All remittances despatched from and received at sub-treasuries should be immediately advised to the district treasury. The advices of receipt should be checked by the district treasury against the corresponding advices of despatch. Remittances in transit appearing in the monthly cash balance report should be checked in detail with the accounts and records. Sub-treasury Officers also should watch carefully for the advices of receipt of all remittances sent by them.

2. If a treasury detects any deficiency on detailed examination of remittance received from another treasury and the amount is not immediately recovered from the Shroff-in-charge, it should be charged in the day-book as a distinct item with full particulars and the Treasury Officer of the remitting treasury should be requested to recover the amount and credit it in the accounts of his treasury. A deficiency discovered at the Issue Department of the Reserve Bank of India in a remittance from a treasury should be made good from the cash balance held by it and shown as an item of expenditure on Government account under advice to the remitting treasury for recovery and credit in its accounts. Similarly a deficiency discovered at a treasury in a remittance form the Issue Department of the Reserve Bank of India should be made good from the treasury balance under advice to the remitting office, which should credit the amount to the Government account. The recovery of such deficiencies should be watched by the Accountant-General.

49. The transactions of the Central Government in a State sub-treasury should be reported to the district treasury in separate daily sheets. The receipts and disbursements shown in such a daily sheet should be entered item by item in the cash book or appropriate subsidiary registers relating to Central transactions, such entries in the accounts kept in a non-bank treasury being set off by the closing adjustment made through the head " Adjusting Account between Central and State Governments—Central transactions in non-bank treasuries ". * * In the accounts kept in a bank treasury, the totals of receipts and disbursements of the Central Government appearing in the accounts of a non-bank sub-treasury of the State should be taken into thecash book of State receipts and disbursements under the head " Adjusting Account between Central and State Governments—Central transactions in non-bank sub-treasuries ", while in the cash book for Central transactions, there should be deduct entries in lump under the same head, both on the receipt and disbursement sides, corresponding to the identical amounts entered in the

State cash book. This method of accounting should also be adopted *mutatis mutandis* in regard to transactions of a State Government in a Central non-bank sub-treasury which renders accounts to a district treasury subordinate to that Government.

Local Ruling under Article 49.

There is no Central sub-treasury rendering accounts to a district treasury in the Madras State.

V.—Daily Closing of Accounts.

50. * * *

51. * * * *

52. * * * *

53. * * * *

54. Any amount found surplus or deficit in treasury balances should be brought to account as such in the cash book on the receipt or payment side, as the case may be.

Local Rulings under Articles 50–54.

1. The provisions of Articles 50 to 53 do not apply to treasuries in the Madras State—*see* also Article 28 above. They should follow the procedure prescribed in the following rules. The cash book mentioned in Article 54 corresponds to the day-book maintained in treasuries in the Madras State.

2. The Treasurer and the Accountant should see that their accounts agree before the office is closed for the night. The process of closing the accounts is as follows :—

(*a*) At the close of business for the day, the several totals of the subsidiary registers should be carried into the Accountant's day-book which should then be totalled. The opening cash balance for the day should be entered below the total receipts and added thereto. The total charges should be entered below this total and subtracted. This balance represents the closing cash balance of the treasury (or sub-treasury).

(*b*) Meanwhile, the Treasurer (or the Shroff in a sub-treasury) should also sum up both sides of his cash book and draw up his balance memorandum in the form of the Treasurer's [or Shroff's daily balance sheet in Form 31 (or 32)] in the Madras Treasury Code.

(*c*) The closing balance of cash in the Accountant's day-book should be agreed with that in the Treasurer's (or Shroff's in a sub-treasury) balance sheet and a certificate to that effect should be written in the Accountant's day-book and signed by the Treasury (or Sub-treasury) Officer before signing the day-book and the Treasurer's (or Shroff's) cash book. The certificate of agreement "Agreed with the Accountant's day-book" should also be signed in the Treasurer's (or Shroff's) balance sheet.

(*d*) For the purpose of reconciling the daily closing balance of cash shown in the Accountant's day-book with that shown in the Treasurer's cash book, the several totals of the receipts and payments of the Central subsidiary registers should first be transferred to the Central day-book. The totals of the receipts and payments in the Central day-book as thus determined should be transferred to the State day-book. The balance in the State day-book will represent the treasury closing balance for the day according to the day-book. The Central day-book should be closed daily to a *nil* balance by making *deduct* entries of the total receipts and payments in the respective columns as indicated in **Form T.A. III.**

(e) Two classified lists of receipts and payments should be prepared daily from the day-books, one for Central transactions and the other for State transactions. The receipts carried over from the Central day-book to the State day-book should be credited in the State classified list to the suspense head "Adjusting Account between Central (Non-Railway) and State Governments" and the disbursements similarly debited to the same suspense head. Transactions relating to other States should be taken to the suspense head "Inter-State Suspense". The transactions relating to Railways should be taken to the suspense head "Adjusting Account with Railways". Transactions on different accounts and on behalf of different Governments and Railways should be entered under the apppropriate sub-heads under the suspense heads mentioned above. The deduct entries made on the receipts and disbursements sides of the Central day-book [*see* clause (*d*) above] should be credited and debited respectively under "Adjusting Account between Central (Non-Railways) and State Governments" in the Central classified list.

3. In the case of treasuries which transact their cash business through the Bank, the Bank will send daily to the treasury pen carbon copies of the scroll cash books separately for Central and State transactions with the chalans and vouchers supporting the transactions. The vouchers which have already been approved and registered by the Treasury Officer will first be marked off in the register of chalans issued and the register of orders for payment, that is, the date of discharges will be noted against the entries relating to the several items in the registers. In this process, the vouchers should be numbered and arranged according to the register in which they are entered, as the number of the payment order cannot serve also as the number of the voucher in the actual accounts. Each item of receipt or payment will then be posted from the pen carbon copy of the scroll cash books with its chalans or vouchers into the day-books either direct or through subsidiary registers in the same way as in non-bank treasuries. The net difference between the total receipts and the total payments as shown in the State scroll cash book should be posted in the Register of Reserve Bank Deposits relating to the State Government, and similarly the net difference in the Central scroll cash book should be posted in the Register of Reserve Bank Deposits relating to the Central Government. The register is provided with three columns to show (1) the date, (2) the payments and (3) the receipts of the day, and there will be only one entry in column (2) or (3), as the case may be, against each date. When the total receipts exceed the total payments, the difference will be posted in column (2) and when the total payments exceed the receipts, the difference will be posted in column (3).

The total figures in both the columns 'in cash' and 'by adjustment' in the Central subsidiary registers should be carried over daily to the Central day-book. The total figures in the column 'by adjustment' in the Central day-book should then be transferred daily to the State day-book before the latter is closed. The figures so transferred should be classified under "Adjusting Account between Central and State Governments" in the State day-book and classified list. The adjustment columns of the Central day-book should be closed daily to a *nil* balance by deducting the total of receipts and payments in the respective columns by a minus entry, the totals thus deducted being classified under "Adjusting Account between Central and State Governments" in the Central day-book and classified list.

3-A. (i) The amount of imprest drawn for the payment of pensions should be shown in the Treasury accounts under a separate detailed head "Suspense Accounts—Payments in Cash (Pensions)". The total amount of pensions paid out of this imprest should be debited to the appropriate pension heads by contra credit to the head "Suspense Accounts—Payments adjusted—(Pensions)". The unused portion of the imprest remitted back into the Treasury should also be accounted under the head "Suspense Accounts—Payments Adjusted (Pensions)".

(ii) The imprest drawn should be limited to the requirements of the first five working days only and should be drawn on the last working day of the preceding month. The unspent balance, if any, should be remitted into the Bank on the sixth working day. If the sixth working day happens to be a Wednesday or immediately precedes a Wednesday, the unspent balance should be utilised for making payments on that Wednesday, and any unspent balance therein should be remitted on the next working day. As regards subsequent weekly payments on Wednesday, the imprest amount should be drawn on Wednesday itself, and the unspent balance remitted on the next working day.

If a Wednesday falls on the last working day of a month in the case of Treasury, and on the last Sub-Treasury closing date in the case of banking sub-treasuries no payment need be made. The imprest drawn for the last week should be refunded before the last date of the sub-treasury closing. In the case of District Treasury, the imprest drawn should be refunded before the last day of the month.

NOTE 1.—*Payment of Military Pensions in North Arcot District.*—In regard to payment of military pensions in certain taluks in North Arcot District, the Sub-Treasury Officer (Military Pensions) should obtain the amount required for the day's transaction from the concerned sub-treasury officer (non-banking). After completing the day's transactions, the Sub-Treasury Officer (Military Pensions) should furnish an account for the actual amount disbursed towards Military Pensions, and hand over the balance of cash, if any, to the concerned Sub-Treasury Officer (non-banking) from whom the advance was received. The Sub-Treasury Officer in charge of the non-banking sub-treasury should draw a miscellaneous bill in MTC Form 40 under the relevant head for the amount actually spent in favour of the Sub-Treasury Officer (Military Pensions) and obtain his discharge on it.

In Banking Sub-Treasuries the concerned sub-treasury officer should draw the amount required for Military Pension payment on the date fixed for disbursement as an imprest advance. The Sub-Treasury Officer (Military Pensions) should after making the payments, handover the balance, if any, to the concerned sub-treasury Officer for being duly accounted for.

NOTE 2.—*Payment of pensions in Pay and Accounts Office, Madras.*—The imprest for making payments on the first three working days of a month should be drawn on the last working day of the preceding month. The unspent balance, if any, should be remitted into the Reserve Bank of India on the fourth working day. If the fourth working day of the month happens to be a Monday or Tuesday, the balance of the imprest may be utilised for meeting the pension payments on that Tuesday and any unspent balance therein should be remitted into Reserve Bank of India on the next working day. As regards subsequent weekly payments on Tuesday, the imprest should be drawn on the preceding working day, and the unspent balance, if any, remitted into the Reserve Bank of India on the next working day.

No pension payment need be made in the Pay and Accounts Office on the last Tuesday, if it happens to be the last working day of the month.

(Memo. 109253/SVI/62-66, dated 6th June 1967.)

(Memo. No. 695941/Codes I/70-8, dated 31st October 1970.)

(iii) The vouchers relating to Pensions paid out of the imprest should be stamped " paid in cash ".

4. The following are some of the more important duties to be fulfilled by the Treasury Officer (or Sub-treasury Officer at a sub-treasury) before closing the accounts for the day :—

(1) The Accountant's day book, the Treasurer's (or Shroff's in a sub-treasury) balance sheet, the subsidiary registers of receipts and payments, the vouchers and chalans and the number book should be laid before him, and he should perform the following checks:

(i) He should check every chalan with the entry in the number book and see that every credit entry in the number book has been brought into account in the prescribed subsidiary register or the day book, as the case may be; as each item

is checked, he should tick off the entries in the subsidiary register and the number book corresponding to the chalan or bill. He should initial each entry in the subsidiary register as it is checked—*see* subsidiary rule 11 (*a*) under Treasury Rule 10.

NOTE.—The number book in a treasury dealing with the Bank exhibits only transfer transactions taking place at the treasury. The entries of cash and transfer transactions in the Bank's daily sheet should be ticked off in the same way as is done in the number book, as entries are made in the subsidiary registers or day-book, and need not be copied in the number book. A memorandum as shown below should be drawn up in the day-book in agreement of the daily total.

		RS. NP.
Daily total as per number book	.. .. ..	
Daily total as per Bank's daily sheet	.. ..	
	Total	

Agreed with the total (receipts) of the day-book.

Sub-Treasury Officer or Assistant Treasury Officer.

(ii) He should compare each entry of a payment in the Accountant's day-book or a subsidiary register with the corresponding payment order—*see* subsidiary rule 32 under Treasury Rule 16—and tick off each voucher and the entry as it is compared. (This will not be necessary if the Treasury Officer adopts the alternative plan of having the account entry presented to him for initials at the same time as he signs the order for payment). If any portion of the voucher is paid by transfer, he should see that there are corresponding debit and credit entries in the transfer columns of the register and should tick off each pair of entries.

(iii) He should see that the totallings in the subsidiary registers have been correctly made and carried to the day-book, initialling the totals and ticking off the entries in the day-book as he thus compares them. This must be done, in the case of receipt registers, even when the total for the day is blank; but it is not necessary to initial blank payment registers. If the number of blank receipt registers is great, the following plan may be adopted. Such registers as are only rarely required for making entries may be bound in a single volume and kept under the Treasury Officer's own lock. When the volume is required for making an entry, he should give out the register for the purpose, and he should receive it back at the time of signing the daily accounts, carefully seeing in doing so that all new entries in it are correctly carried to the day-book, and initialling them accordingly. It is obviously necessary to guard against fraud or mistake in omitting to bring an entry from these registers to the day-book; and this precaution is not complete if the Treasury Officer examines only those registers from which an entry has been carried to the day-book.

NOTE.—As a result of rules (i) to (iii) above every entry in the day book should be checked and ticked off by the Treasury (or Sub-Treasury) Officer.

(iv) He should check the correctness of the totals and of the opening balance in the day-book.

NOTE.—In a district treasury the Treasury Officer may have the totallings of the Accountant's day book verified by some principal subordinate officer other than the Accountant who should initial them as correct.

(v) He should see twice a week that all the vouchers are properly arranged—*see* Local Ruling 15 under Articles 95—99 in Chapter IV.

(2) Before signing the Treasurer's daily balance sheet, he should roughly verify the balance in the sole charge of the Treasurer, as shown in that sheet, and satisfy himself—

(i) that no uncurrent coins are left in charge of the Treasurer,

(ii) that no more small coin is so left than is actually required for current use, and

(iii) that the whole balance in sole charge of the Treasurer does not exceed his current requirements—*see* also subsidiary rule 3 (*b*) under Treasury Rule 11.

NOTE.—In a sub-treasury the Sub-treasury Officer should similarly verify the cash balance and stamps under single lock and check the Shroff's balance sheet before signing the Shroff's cash book—*see* also subsidiary rule 8 (*g*) under Treasury Rule 11.

5. The Treasury Officer (or Sub-Treasury Officer in a sub-treasury) should sign the Treasurer's (or Shroff's in a sub-treasury) balance sheet on the evening of the day itself to which it refers, after it has been compared and agreed with the Accountant's books before closing the treasury for the day. When, however, the pressure of work in a district treasury renders this impossible, the comparison with the Accountant's books may be postponed till the following morning, except on days preceding gazetted holidays when the Treasury Officer should see to the reconciliation before the office closes. When the comparison is postponed under this rule, the certificate over the Treasury Officer's signature at the foot of the Treasurer's balance sheet should be altered in manuscript by cancelling the words " Agreed with the Accountant's day-book and " before the form is signed by the Treasury Officer, which must be before the closing for the day. The Treasury Officer should then sign an additional certificate in the form " Agreed with the Accountant's day-book " to be added in the book on the following morning.

6. The daily account of the Bank transacting the cash business of a treasury may, with the concurrence of the Accountant-General, be sent to the Treasury or Sub-treasury Officer on the morning of the day following that to which it relates. In such cases the signature and comparison of the Accountant's books may be made in the evening instead of in the morning of the day on which the Bank's account is received, provided that pressure of work renders it necessary so to postpone it.

In the case, however, of all district treasuries dealing with the bank, the Accountant's day-book for the first four working days of each month may be closed on the third day following that on which the Bank's account is received.

NOTE.—In sub-treasuries the duties prescribed in Local Rulings 2 (*c*) and 4–6 above should be performed by the Tahsildar also while at headquarters—*see* subsidiary rule 5 under Treasury Rule 5.

7. When cheques in payment of taxes and other amounts due to the Government are received at the Bank from district headquarters sub-treasuries (other than Saidapet) or the Madras taluk treasury, the amounts of the cheques should be credited to the Government account under the head " Cash Remittances—Reserve Bank of India". On receipt of the chalans duly receipted by the Bank, the Sub-treasury Officer or the Officer in charge of the Madras taluk treasury should debit the amount realized under the head " Cash Remittances—Reserve Bank of India " and at the same time credit the amounts under the relevant receipt head or heads in his accounts.

In the case of similar cheques received from the Saidapet sub-treasury by the Chingleput district treasury, the amounts should be credited to the Government account under " Cash Remittances between treasuries—Collectors". When the final receipts are received, the Sub-treasury Officer should debit the amounts realized under the head " Cash Remittances between treasuries—Collectors " and at the same time credit them under the relevant receipt head or heads in his accounts. When similar cheques received by the Treasury Officer, Chingleput (Saidapet) are forwarded by him to the Reserve Bank of India at Madras, the Bank will include the amounts of the cheques on realization in the daily return to be sent to the Treasury Officer, Chingleput, in accordance with Local Ruling 3 under Articles 42 and 43 and the Treasury Officer will incorporate the transactions in the treasury accounts under the relevant heads in accordance with Local Ruling 3 under Articles 50–54.

8. Any excess found in a treasury balance should be credited to the State Government under head "LII. Miscellaneous—Miscellaneous—Other receipts". Any excess found in a currency chest in a treasury that does not transact its cash business through the Bank should also be credited to the State Government under the above head. Any excess found in a currency chest in the joint custody of the Government and the State Bank of India (Treasury Pay Office) or in the sole custody of the State Bank of India should be credited to the State Bank.

VI.—Monthly Closing of Accounts.

55. As it is absolutely necessary that the figures given in the different receipts, accounts and returns exchanged with other departments should agree exactly with those shown in the treasury accounts, the formal closing of the accounts of the several sub-treasuries for the month should be fixed for the latest date by which any risk of failure to receive that day's returns at the headquarter's treasury before the end of the month will be eliminated : any transactions of a later date should be included in the returns of the treasury for the next month. The headquarters accounts for March must, however, be kept open until receipt of daily sheet of every sub-treasury for 31st March, in order that all receipts and payments taking place at sub-treasuries within the official year may, without exception, be brought into the accounts of the year. Every endeavour should be made to close the March accounts not later than the 5th of April. All correcting entries affecting inter-governmental adjustments and the Adjusting Account with Railways should be intimated to the Accountant-General so as to reach him by the 12th of April at the latest.

56. * * * *

Local Rulings under Articles 55–56.

1. The accounts of a sub-treasury should as a rule be closed at noon on the day previous to the last day of the month (or on such earlier date as may be fixed by the Collector when the sub-treasury is situated at a distance from the district headquarters) and despatched in the evening, so that all the accounts may reach the district treasury by the 1st of the month. If the day of closing should fall on a Sunday or any other holiday on which the sub-treasury is closed, the accounts should be despatched on the last previous working day. Any later transactions should be treated as transactions of the following month in the district accounts. The account for March, as an exception, should be kept open until the last day of that month and should be closed and despatched by the evening of the 1st of April.

If any amount is paid into a sub-treasury at the end of a month after the accounts of the month have been closed, it should be accepted and brought into the accounts of the succeeding month. Similarly payment from a sub-treasury should not be refused on the ground that the accounts for the month have been closed. Payments should be made and brought into the accounts of the following month.

2. In the case of bank treasuries, the difference between the totals of the two money columns of the Register of Reserve Bank Deposits should, at the close of the month, be carried into the cash account if the total of the column for receipts exceeds the total of the column for payments, or into the list of payments if the total of the column for payments exceeds the total of the column for receipts.

3. The books of the Central Accounts Section of the Reserve Bank are closed for the month of March on the 25th April following; after that date no inter-governmental adjustments can be carried out in the accounts of the previous financial year. Special steps should therefore be taken to settle as promptly as possible all cash and book transactions involving inter-governmental adjustments that originate towards the close of the year, so that the Accountant-General may, as far as possible, send the necessary advices to the Central Accounts Section of the Reserve Bank before the 25th April of the succeeding year. Such adjustments originating in the accounts for February and previous months should be completely settled in time for the advices to be sent to the Central Accounts Section of the Reserve Bank before the end of March. Treasury Officers should submit intimations of all correcting entries affecting inter-governmental adjustments included in the treasury accounts for March so as to reach the Accountant-General by the 12th April at the latest. As the March Final Accounts are closed early in June, all communications affecting the accounts of a previous year should be submitted to the Accountant-General before the end of May.

Section 2—Transactions of Departments which render separate cash accounts.

57. Save as provided in Articles 58 to 60 below or as may be specially authorized by the Accountant-General in any particular case, moneys received from or on behalf of departmental officers who render separate cash accounts to the Audit or Account office should be recorded at once in a register in **Form T. A. 10**, or **Form T.A. 104**, as the case may be. Form T.A. 10 will be utilised by the Departments other than Public Works Department for all transactions and by P.W.D. for transactions under III O.R. Receipts only. For transactions under I.O.R. Receipts, however, **Form T.A. 104** will be utilised by the Public Works Department. In the same way, funds supplied to such departmental disbursing officers on cheques drawn against letters of credit or otherwise, should be entered in a register in **Form T. A. 11.**

(Memo No. 6303/Codes/65-6, dated 29th December 1965.)

Local Rulings under Article 57.

1. In recording the receipts on account of the Public Works Department in the register in **Form T.A. 10A**, remittancesreceived from departmental officers should be shown separately from those received from others on account of departmental officers.

2. When a contribution is received in the treasury during a month from a private party towards the cost of a public work, the Treasury Officer should send the Executive Engineer concerned, by the sixth day of the following month, an extract from the Register of Receipts (**Form T.A. 10A**) showing the contribution received.

3. When a Government servant of another department acting as a Public Works disburser refunds into the treasury part of the moneys previously withdrawn from the treasury for expenditure on a work, the following particulars should be given in the Register of Receipts (**Form T.A. 10A**) :—

(*a*) name of the work for which the original amount was sanctioned,

(*b*) name of the Public Works Officer from whom received, and

(*c*) the amount originally withdrawn and the date of withdrawal.

When a refund relates to compensation for lands, the month in which the payment was originally debited to the Public Works Department and the item in which it was included should be specified in the Register of Receipts.

(Memo. No. 6303/Codes/65-6, dated 29th December 1965.)

4. The treasury should record all payments made on cheques drawn by Public Works Officers in the "Register of cheques paid against letters of credit" (**Form T.A. 11**) but no entry should be made in the column for "balance", **since no letters of credit are issued in favour of Public Works Officers.**

58. Remittances by Forest Officers should be entered in a register in Form T.A. 12 which may also be used for the purpose of consolidated receipt furnished to Forest Divisional Officers. Funds supplied to Forest Disbursing Officers by means of cheques or otherwise should be entered in Register of Forest Cheques Paid, Form T.A. 13. *

Local Rulings under Article 58.

1. All sums paid into a treasury by a Forest Officer on his account (except earnest money deposits tendered by contractors or purchasers of forest produce) should be credited to the forest Department as 'Forest remittances.' Earnest money deposits tendered by contractors or purchasers of forest produce should be credited to 'Revenue deposits.' Tree owners' fees in respect of trees tapped for toddy should, as and when they are realized, be credited to the department, body or administration, which is incharge of the trees.

2. The Treasury Officer should verify the monthly list of cheques drawn received from a forest officer and return it after counter-signature to that officer without delay.

59. * * * *

60. * * * *

61 In all the cases covered by the directions in this section, the Treasury Officer should arrange to have a monthly settlement of account with the Departmental Officer concerned in accordance with such procedure as may be prescribed by Government.

Local Ruling under Article 61.

The Treasury Officer should have the accounts of a divisional officer, Public Works Department, for each month settled very early in the following month. That is, the Treasury Officer should have the pass-book written up with reference to cheques cashed during the previous month. He should also furnish the Divisional Officer with a certificate of total issues as follows :—

"I hereby certify that the total issues made from this treasury on cheques drawn against the account of Sri Officer-in-charge, division, during 197 , amounted to Rs. (in words)

Section 3.—Accounts of Deposits.

A.—General.

62. No item should be credited as a deposit save under formal order of competent authority. Furthermore, no sums should be credited in any deposit register which can be carried to any other head of account; for example, revenue paid to Government on account of a demand not yet due should at once be carried finally to the proper revenue head, and should not be placed in deposit.

63. The amount of a lapsed deposit refunded under the rules of Government should appear in the treasury accounts as a miscellaneous refund and not as a repayment of deposit.

Local Rulings under Articles 62–63.

1. Except in the case of certain civil and criminal court's deposits (*see* Articles 71 and 72 and the Local Rulings thereunder), the detailed accounts of all classes of deposit transactions are maintained in the treasury. When the detailed accounts of civil and criminal court's deposits are not kept in the treasury, they are kept in the courts concerned. The detailed rules prescribing the accounts to be maintained and the returns to be furnished for all classes of deposits are contained in the sections that follow in this chapter and in Chapter IV.

2. No deposit account should be opened by a treasury for an officer of the Public Works Department. Whatever sums are paid into a treasury by an officer of the Public Works Department, or on his account, should be carried to the credit of that department in the treasury accounts. This rule applies also to deposits made at the instance of the Public Works Department by local bodies to meet the cost of works to be carried out by the Public Works Department.

3. *Election Deposits*—(1) *Deposits on nominations*—(*a*) *Cash Deposits.*—The deposits paid by or on behalf of candidates should be credited to the head " Deposits made by candidates for State Legislature " under " Deposits and Advances, etc.,—Civil Deposits—Deposits in connection with Elections ".

Treasury Officers should see that the items are recorded in the deposits registers in sufficient detail in accordance with the procedure laid down in Article 65 and the Local Rulings under Articles 64–67 so as to distinguish each individual item. Particulars of the Returning Officer, the name of the candidate and of the constituency should be given against each item.

If the deposit is forfeited, it will be credited under the detailed head " other receipts " under " LII. Miscellaneous—Miscellaneous ".

All refunds of deposits should be authorized in writing by the Returning Officer concerned. The rules in the Madras Treasury Code, Volume I, for the repayment of Revenue Deposits will apply in the case of refunds of these deposits also.

(*b*) *Deposits made in Government Promissory notes.*—The Procedure detailed in paragraph 108 (*a*) of the Government Securities Manual should be followed with the modification that the Treasury Officers themselves should receive the deposits in these cases. If the deposit is forfeited, the Returning Officer will realize the amount of the promissory notes and remit into the treasury the amount prescribed as deposit, the balance, if any, being refunded to the candidate. The amount paid into the treasury should be credited to the detailed head " Other receipts " under 'LII. Miscellaneous—Miscellaneous. "

(2) *Deposits on challenged votes.*—These will be in cash and the instructions in regard to cash deposits on nominations apply *mutatis mutandis* to them.

B.—Revenue Deposits.

64. Each item of deposit received should at once be entered in a register (Form T. A. 20) and numbered. There should be a separate series of number for each register, beginning a new each year. The Treasury Officer should check carefully the amount and particulars of each entry and then set his initials in the proper column against each. A daily total only should be carried from each register to the cash book.

65. Every item should be recorded in the name of the person *from* whom, not that of the Government official *through* whom, it is received; it should be passed through the accounts even though repaid on the day of receipt, and be kept distinct, however small it be, till finally disposed of, never being consolidated with others.

66. Each repayment of deposit should at once be recorded both in the Register of Repayments, **Form T.A. 21,** from which the daily total should pass into the cash book, and in that of Receipts, **Form T.A. 20,** in the latter the date and amount of the repayment also being noted.

NOTE.—When, in the case of a bank treasury, a deposit is repaid by an order on the Bank the entry in the Register of Receipts should be made when the order is issued and that in the Register of Repayments when the repayment is reported in the daily account of the Bank. If, in any case, repayment is not made on the date of the order on the Bank, the actual date of repayment should also be noted in the Register of Receipts just below the entry of the date of the order.

67. When a deposit is adjusted by transfer to some other head of account, the head of account to which it is transferred, and the item in which it is included in the treasury account, should be noted both in the Register of Receipts, and in the Register of Repayments, and it should be credited separately in the cash book or the subsidiary register concerned. The voucher submitted with the list of repayments should state these facts, the statement being attested by the signature of the Treasury Officer.

Local Rulings under Articles 64–67.

[NOTE.—The provisions of the above Articles and the following 'Local Rulings' apply also to other classes of deposits such as deposits for work done for public bodies, individuals, etc., for which detailed accounts are kept in the treasury.]

1. The entry in the column 'Nature of deposit' in the Register of Receipts of deposits (**Form T.A.** 20) should be sufficiently detailed to show clearly why the amount is deposited.

When a deposit is made by one party to be repaid to another party the name of the second party should be clearly stated in the column 'Nature of deposit' in the Register of Receipts of deposits as a precaution against a refund of the amount by mistake to the depositor or his agents or creditors.

2. Notwithstanding the Provisions of Article 65, the following classes of deposits may be recorded in the Register of Receipts of deposits in the name of the Government servant through whom the deposit is received :—

(*a*) Civil Courts' deposits which include a large number of items such as unspent witness batta, etc., may be recorded under the designation of the presiding judge of the court concerned.

(*b*) Deposits made by purchasers at sales of immovable property under Rule XXII of the rules under the Madras Co-operative Societies Act (Madras Act V of 1932), may be recorded under the designation of the Deputy Registrar o Co-operative Societies concerned.

3. In order to guard against a second repayment, every refund of a lapsed deposit should be recorded in the district Register of Receipts if the register has not already been destroyed under the rules.

4. When a treasury which transacts its cash business through the Bank repays a deposit by issuing an order on the Bank, the entry in the Register of Receipts of deposits should be made when the order on the Bank is issued, and the entry in the Register of Repayments should be made when the repayment is reported in the Bank's daily sheet.

5. When deposits are made under the provisions of the Madras Estates Land Act (Madras Act I of 1908), the Treasury or the Sub-Treasury Officer should send the Revenue Divisional Officer concerned a weekly statement in **Form T.A. IV** showing the receipts and repayments relating to such deposits.

C.—Personal Deposits.

68. Receipts and payments on Personal Deposit accounts should be recorded in personal ledgers in **Form T.A. 22**, which should be bound up into a volume. Every personal account should have its own ledger page in which the receipts should be entered in regular order without being numbered and the disbursements (made not from any particular item, but from the aggregate balance in hand) noted as they are made without any further remark.

69. An account of cash order* issued on sub-treasuries should be maintained, like that of Personal Deposits, through a personal ledger for each sub-treasury in **Form T.A. 23**. When paid at the sub-treasury, the amount of the cash order should be entered in the sub-treasury cash book and daily sheet as a miscellaneous payment, but in the district treasury it should be posted in the personal ledger account as a repayment of deposit.

70. The daily totals of receipt and payments should be carried from the personal ledgers (**Form T.A. 22 and T.A. 23**) into the Register of Personal Deposits (**Form T.A. 24**), from which again the aggregate daily total only should be carried to the cash book.

Local Rulings under Articles 68–70.

1. A sufficient number of sheets of **Form T.A.** 22, should be bound up into a volume and successive sets of pages should be assigned to the several accounts. It is not necessary to transfer the accounts to a new volume with a new year, but if there is no page available when it is necessary to open a new account or to carry forward an old one, all unclosed accounts should be simultaneously carried forward to a new volume.

2. If there is a large number of transactions relating to a personal deposit account on the same day, a balance need not ordinarily be struck after each transaction, but if there is any possibility of overdrawal of the account, the Treasury Officer should, by totalling the items of receipts and repayments and striking the balance whenever necessary, satisfy himself that the account will not be overdrawn by making any particular repayment. The Treasury Officer should invariably strike a total at the end of each day's transactions.

3. The adjustment of cash orders issued on sub-treasuries may conveniently be watched by opening a personal ledger for each sub-treasury. The orders issued should bear a serial number and the amount should be credited in the personal ledger account (**Form T.A.** 23) but need not be entered in **Form T.A.** 22. When a cash order is paid at the sub-treasury it should be entered in a separate register prescribed for the purpose (**Form T.A.V.**). Each entry should be dated and initialled by the Sub-Treasury Officer before he signs the pay order. The amounts paid should be debited to "Personal deposits". After payment at the sub-treasury, the amount of a cash order should be posted in the personal ledger account in the district treasury as a repayment of a deposit. The Treasury Officer should send advice lists of the cash orders which he issues to the sub-treasury concerned. These should be entered in the register in **Form T.A.V.** in the sub-treasury.

4. The Treasury Officer should pay special attention to the following rules in maintaining the Personal Deposit Registers (**Form T-A.** 22, 23, 24, and 45) :—

(i) For recording the issue of cash orders on each sub-treasury, a few pages in **Form T.A.** 23 and a separate column in **Form T.A.** 22 should be maintained.

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* The procedure for the issue of cash orders, etc., is described in subsidiary rules 35 and 37 under Treasury Rule 16 in Part II of the Madras Treasury Code.

(ii) For every Court of Wards or attached estate a register in Form T.A. 22 and a separate column in Form T.A. 24 should be maintained.

(iii) When an estate receipt is paid in at a sub-treasury, an entry should be made in Form T.A. 22 as soon as the chalan is received from the sub-treasury.

(iv) When an attached estate payment is made from a sub-treasury, an entry should be made in Form T.A. 22 as soon as the bill or cheque is received from the sub-treasury.

(v) When an estate receipt is paid into the district treasury, an entry should be made in Form T.A. 22.

(vi) When an estate bill or cheque is about to be paid from the district treasury whether in cash or by the issue of a cash order, an entry should be made in Form T.A. 22.

(vii) When a cash order is issued from the district treasury, an entry should be made in Form T.A. 23.

(viii) When a cash order is paid from a sub-treasury, two entries should be made in Form T.A. 23 on receipt of the paid cash order from the sub-treasury.

At the close of each day, the totals of items (v), (vi) and (vii) should be calculated, care being taken not to include any items of the types (iii), (iv) and (viii). These totals should be entered in the corresponding columns of Form T.A. 24 and the total district receipts and payments of the day entered in the last column and in the day book.

At the end of the month, the rejected items of types (iii), (iv) and (viii) entered during the month should be totalled up and the total entered in a line in Form T.A. 24 below the entries of the last day of the month. All the columns of Form T.A. 24 should then be totalled and the totals entered in Form T.A. 45 the opening balances being copied from the closing balances of the previous month and the closing balance of the current month calculated.

Columns 3 and 6 of Form T.A. 45 should be totalled and agreed with the total receipts and payments shown in Form T.A. 24 and with the totals in the Posting Register (*See* Local Ruling 3 under Articles 95–99 in Chapter IV) and the monthly accounts.

All items which are received or paid at sub-treasuries, i.e., items of the nature (iii), (iv) and (viii), should be entered in red ink, so that they may be distinguished from items (v), (vi) and (vii) which are to be carried daily to the day book.

D.—Civil and Criminal Court Deposits.

71. There are two methods in which the accounts of civil and criminal court deposits may be kept.—

(1) When each deposit is separately paid into and drawn from the treasury upon documents passed by competent authority and setting forth the particulars necessary for the entries in the deposit registers, the accounts of Civil and Criminal Court Deposits should be kept in the manner prescribed in Articles 64 to 67 for revenue deposits, although the sets of registers and returns should all be separate from those of the revenue deposits proper.

(2) In cases where the Civil Courts and Magistrates merely bank with the treasury remitting without detail their gross deposit receipts for credit in a personal ledger, and making repayments by cheques on the treasury, the accounts at the treasury should be kept in the forms prescribed in Articles 68 and 70 for personal deposits, but quite separate from those of personal deposits proper; and the deposits should be designated as Civil Court or Criminal Court Deposits.

Whenever the latter system is permitted the detailed record of deposit transactions should be kept by the court concerned in the form prescribed in Articles 64 to 66 for Treasury Officers, accounts of revenue Deposits with such adaptations and modifications as may be authorized by the competent judicial authority after consultation with the Accountant-General.

Local Rulings under Article 71.

1. (*a*) The first method of accounting described in Article 71 is adopted in the Madras State in all mufassal civil courts other than those dealing with treasuries which transact their cash business through the Bank. The same method is also adopted in the case of all mufassal criminal courts.

(*b*) The Treasury Officer should forward to each mufassal civil court dealing with a treasury which does not transact its cash business through the Bank a weekly statement in the following form :—

Debit.	Amount.	*Credit.*	Amount.
	RS. P.		RS. P.
Number of order ..		Number of chalan	
Do. ..		Do.	
Do. ..		Do.	
Do.		Do. ..	
Balance to credit ..		Balance brought forward	
Total ..		Total	

As soon as this memorandum is received, the court should compare the serial numbers of the chalans and orders issued with those entered in the treasury statement and, by leaving out of account those not yet included by the treasury, ascertain whether its accounts correspond with the treasury accounts.

2. (*a*) The second method of accounting described in Article 71 is adopted in the case of civil and criminal courts in Madras City, and in the case of mufassal civil courts dealing with treasuries which transact their cash business through the Bank. When this method is followed, the court or magistrate should incorporate in his own accounts and returns the deposit items of the courts subordinate to him, as a Treasury Officer incorporates in his accounts those of the sub-treasuries in his district. Permission may, however, be accorded to any particular subordinate court or courts to keep independent accounts. Courts of small causes keep independent accounts.

(*b*) Civil and criminal courts in Madras City maintain the Registers of Receipts and Repayments of deposits separately for each class of deposits.

(*c*) Under this method each transaction of receipt or repayment relating to a civil or criminal court deposit should be initialled by—

(i) the judge or magistrate ; or

(ii) in the case of the High Court, by any gazetted officers of the court ; or

(iii) in the case of a Court of small causes, unless otherwise ordered by the Government, by a Registrar appointed under section 13 of the Presidency Small Cause Courts Act, 1882 (India Act XV of 1882) or under section 12 of the Provincial Small Cause Courts Act, 1887 (India Act IX of 1887).

(*d*) The Treasury Officer should forward to a mufassal civil court dealing with a treasury which transacts its cash business through the Bank a weekly statement in the form prescribed in Local Ruling 1 (*b*) above. As soon as the memorandum is received, the court should check the details with its accounts in the manner prescribed in that clause. It should then total up the Register of

Receipts and the Register of Repayments and show at the foot of the latter register (1) cheques issued but not paid during the month and (2) cheques of the previous month paid during the month. The aggregate amount of the first should be deducted and that of the second should be added to the total of the entries in the Register of Repayments.

72. In States where all branches of the civil administration, revenue, criminal and civil are under the same officer, the system may be adopted of including all deposits of the district in one register as revenue deposits, or the Treasury Officer may receive and keep the accounts of all such deposits in exactly the same way as revenue deposits but in separate registers and returns under the designation of " Civil Courts and Magistrates' Deposits."

E.—DEPOSITS OF LOCAL FUNDS.

73. The transactions of all local funds,* including municipal and cantonment funds, should be recorded in the forms used for personal deposits (**Forms T.A. 22 and T.A. 24**), but should be kept quite distinct, and should pass into the treasury accounts as deposits of Local Funds, and not as Personal Deposits.

74. The transactions of each fund should be entered in a separate column in the register (**Form T.A. 24**) which should provide a separate column for every such fund in the district. Unless the funds are very few in number there should be registers and totals for municipal and contonment funds separate from those of other funds.

Local Rulings under Articles 73–74.

1. A separate register containing the following columns should be maintained at every treasury and sub-treasury for the receipts of Universities :—

Date of receipt.	Amount.
Number of chalan.	Remarks.
Name of payer.	

(The last column should clearly show the nature of the receipt.)

2. Amounts received on behalf of a local board in a treasury or sub-treasury other than that in which the banking account of the local board is kept should be advised by the Tresury Officer of the district in which the amounts are received to the Treasury Officer of the district in which the banking account of the local board is kept, under intimation to the executive authority of the local board.

F.—DEPOSITS AT SUB-TREASURIES.

75. Deposits made at a sub-treasury should be brought, item by item, through the daily sheet upon the district registers and must be numbered in the general series. It may, however, be sufficient to enter in the district registers merely the daily totals of transactions relating to personal deposits such as, Wards Estates, Dispensaries, Municipalities, etc., which take place at sub-treasuries, unless the Accountant-General for special reasons instructs otherwise in any case.

76. When the officer-in-charge of a sub-treasury has occasion to place in deposit items which, according to rule, should be so dealt with, and which he is also empowered to repay on his own authority without formal authority from the District treasury, a register of such deposits should be kept at the sub-treasury in addition to that at the district treasury.

* For a definition of the term " Local funds " and a list of " Local Funds ", *see* instructions 1 and 2 in Chapter IV in Part III of the Madras Treasury Code, Volume I.

77. In regard to repayment the sub-treasury account in which the credit originally appeared should be indicated clearly so that it may be easy to trace the item and to charge off payment correctly in the district account.

Local Rulings under Articles 75–77.

1. In the Madras State each deposit transaction at a sub-treasury is brought on to the district register daily from the chalans and repayment vouchers received with the sub-treasury daily sheets.

2. The receipt registers and the repayment registers should be maintained in **Form T.A.** 20 **and** Form **VI** respectively as at a district treasury.

3. In respect of the Personal Deposit, Local Fund, Municipal and Village Panchayat Fund Accounts kept at Sub-Treasuries, it is enough if the closing balance is worked out once at the end of each month in the District Registers maintained at the District Treasury.

(G.O. Ms. No. 1128, Finance, dated 21st September 1964.)

Section 4.—Accounts of Reserve Bank of India Remittances.

A.—Issue of Telegraphic Transfers and Drafts.

78. Particulars of all Telegraphic Transfers and drafts drawn by treasuries on other treasuries and on offices and agencies of the bank should be recorded in a Issue-cum-drawing schedule register **Form T.A. 25 of T.A. 25-A**, as the case may be, in which each drawing should be entered in a consecutive series in the order of issue. Each folio of the register is perforated a long the dotted line and when brought into use, the portion to the right of the line (which forms the schedule) should be folded inwards at the perforation, a carbon being placed under it. This register, which will be separate for each financial year, should be page numbered and the pages should be ruled and the lines numbered in the column headed ' Name of Applicant."

As one line is used for each draft, there will be a separate series of numbers for each treasury or bank drawn on commencing a new with each financial year, a number cannot be used again, though the Draft bearing that number has been cancelled before another is drawn on the same treasury or Bank. This serial number should also be entered below the printed number of the Bank/Government Draft and similarly quoted in the connected advices, schedules and correspondence below. the printed number of the Draft. In other words, it should be regarded virtually as part of the number of the Draft.

A subsidiary register styled ' Subsidiary Register of the Issue-cum-Drawing Schedule, should also be maintained in **Form T.A. 25-B**, wherein the transactions should be recorded consecutively and the daily totals carried therefrom into the day book.

(G.O. Ms. No. 1081, Finance, dated 6th December 1968.)

79. The Treasury Officer (or Sub-treasury Officer) should send an advice of Reserve Bank remittances drawn by him during the day to the treasury or bank drawn upon in the form prescribed by the Reserve Bank (advices of remittance sold) on the very day on which the Telegraphic Transfer or Draft is drawn. Detailed * instructions in this behalf will be found in the Treasury Rules of the Government.

* These are contained in Chapter VI, Part II of the Madras Treasury Code, Volume I.

80. The total of the column 'Amount' in the Issue-cum-Drawing schedule register should agree with total receipts of the day booked under the head 'Reserve Bank of India Remittances' in the cash book and also with the total of drawings as entered in the several advices for the day. At the close of the day, after the accounts are balanced, the schedule, which contains the origional entries should be detached from the Register and forwarded to the Accountant-General on the same day. The applications for remittances will be retained at the Treasury.

(G.O. Ms. No. 1081/S-VI/Finance dated 6th December 1968).

NOTE.—The exchange realised shall be credited as miscellaneous receipts of the Government.

(MoRo No. 129660/S-VI/67-4. dated 23rd March 1968).

B.—ENCASHMENT OF TELEGRAPHIC TRANSFERS AND DRAFTS.

81. As each Telegraphic Transfer or Draft is encashed, the date of payment should be noted in the column provided for the purpose in the relevant advice, the entry being initialled by the Treasury Officer.

82. A record of Telegraphic Transfers and Drafts encashed should be maintained in a register—Register of Reserve Bank of India Remittances Encashed in **Form T.A. 26** in which Telegraphic Transfers and Drafts should be entered as they are paid, the daily totals being carried into the cash* book. At the close of the day, all encashments made during the day as recorded in the Register should be listed in a schedule in the form prescribed by the Reserve Bank and the schedule should be forwarded to the Accountant-General *the same day* after the total in it is agreed with the total payments for the day under the head "Reserve Bank of India Remittances" in the cash* book. The receipted Drafts including payee's receipts in the case of Telegraphic transfer should accompany the schedule as vouchers.

C.—DRAWINGS AND ENCASHMENTS AT SUB-TREASURIES.

83. Where Reserve Bank of India remittances are drawn by or encashed at sub-treasuries, the sub-treasuries will maintain registers in Forms T. . 25, T.A. 25-A and T.A. 26, prepare the schedules of drawings and encashments in duplicate and submit daily the original copy direct to the Accountant-General in the same way as district treasuries. The Sub-treasury Officer will forward the duplicate copy of the schedules of drawings and encashments to the Treasury Officer along with the daily lists in the usual way together with a certificate that all the schedules for the day have been despatched to the Accountant-General. The Treasury Officer should arrange to check the duplicate copy with the daily lists to see whether all the schedules have been forwarded by the sub-treasuries to the Accountant-General. He should in this way ensure that all the schedules are promptly sent to the Accountant-General on the same day of the transactions * * * † Sub-treasury schedules for all the days of the month upto and including the date of closing the sub-treasury accounts for that month should be prominently marked as relating to the accounts for that month, the schedule for subsequent days of the month being marked as pertaining to the accounts of the month following.

(G.O. Ms. No. 1081, Finance, dated 6th December 1968).

* The day book used in the treasuries in the State of Madras corresponds to the cash book mentioned in the Comptroller and Auditor-General's Rules.

†The total drawings and encashments for the day should be incorporated in the sub-treasury accounts just as any other sub-treasury transaction.

D.—DRAFTS, ETC., CANCELLED.

84. When a Reserve Bank of India Remittance is cancelled, (the fact of cancellation should be noted in the 'Issue-cum-Drawing Schedule' Registers' against the relevant entry and intimation sent to the treasury (or the Bank) drawn upon, by which the fact should be noted conspicuously on the advice originally received. The amount when refunded by the drawing treasury should then be entered in the Register of Reserve Bank of India Remittances Encashed and it must appear in the Register even though issue and cancellation take place on the same day. The amount of the cancelled Draft should simultaneously be entered in the proper columns of the schedule of Drafts Encashed for the day in which cancellation takes place, suitable remarks being made in the schedule indicating that the payment is on account of cancellation of a Draft already drawn by the treasury.) The cancelled Draft should accompany the schedule of Encashments.

(G.O. Ms. No. 1081, Finance, dated 6th December 1968).

E.—DRAFTS, ETC., EXCHANGED.

85. When a Draft is exchanged for another, the original should be treated and entered as a Draft presented for payment and the amount again credited as received for the issue of a new Draft.

Local Ruling under Articles 78–85.

DRAWING AND ENCASHMENTS AT TREASURIES SERVED BY TREASURY PAY OFFICES OF THE STATE BANK OF INDIA.

The transactions should be treated as relating to the treasury concerned even-though cash is received or paid at the Treasury Pay Office of the State Bank, and the procedure laid down for Treasury Agencies will apply.

Section 4-A.—Accounts of Military Treasure Remittances.

86—88. * * *

89. *Deleted.*

Section 5.—Miscellaneous Accounts.

90. In every treasury from which revenue advances are made, one or more *plus* and *minus* memoranda (Form T.A. 46) should be kept, in which the advance should be debited and all recoveries credited. (One of these *plus* and *minus* memoranda should be the ordinary account of revenue advances; and other special accounts may be opened from time to time for any special officers authorized to make such advances, who may, under the orders of revenue authorities, keep and submit accounts separate from the accounts of the district officer. Unless the Government require otherwise, the treasury shall keep no detailed accounts of these advances.

NOTE.—An advance held to be irrecoverable by the revenue authorities should be written off the treasury *plus* and *minus* memorandum under the authority of the Accountant-General; any subsequent recoveries should not affect the treasury *plus* and *minus* memorandum but should be taken direct to revenue.

Local Rulings under Article 90. plus minus

1. In the Madras State, the treasury keeps *plus* and *minus* memoranda for the following classes of advances and other recoverable amounts :—

(i) Cost of survey of estates *not* under the management of the Court of Wards,

(ii) advances to cultivators made by officers of the Revenue Department, the Agricultural Department and the Industries Department,

(iii) imprests for minor irrigation works,

(iv) survey advances,

(v) advances under Special Laws, and

(vi) miscellaneous loans and advances.

2. *Cost of survey of estates not under the management of the Court of Wards.*—The Treasury Officer should maintain a *plus* and *minus* memorandum for each estate for watching the amount deposited, the expenditure recoverable and the balance available. He should enter in the debit column the amount shown in the Survey Officer's monthly bills for recovery from that estate, and in the credit column the amounts already recovered. The balance on account of each estate should be worked out monthly so as to see that sufficient funds remain to cover the anticipated further expenditure. If at any time it is found that the balance is insufficient, prompt intimation should be given to the officer in-charge of the survey of the estate to enable him to call for a further deposit from the proprietor and stop the survey in default of payment.

3. *Advances to cultivators.*—In every treasury from which advances to cultivators have been made, a *plus* and *minus* memorandum should be kept for each class of advance. In it the amount of each advance should be debited and each recovery credited. One of these *plus* and *minus* memoranda should be the ordinary account of advances to cultivators. Other special accounts should be opened from time to time for any special officers authorised to make advances who may, under the orders of the revenue authorities concerned, keep and submit accounts separately from the general accounts of the Collector.

Every Government servant who is authorised to make advances should see that the debits and the credits made to his account in the *plus* and *minus* memoranda correspond accurately with those which enter his own registers and returns. All departmental officers should obtain from the treasury a copy of the *plus* and *minus* memorandum with which he is concerned. Special care should be taken to see that, when any recovery is paid into the treasury, the amounts of principal and interest recovered are shown separately and distinctly. The recovery towards principal should be credited both in the *plus* and *minus* memorandum and in the treasury account, while the recovery of interest should be credited in the treasury account alone.

Advances to cultivators made by the Director of Industries and Commerce and the Director and Deputy Directors of Agriculture on account of pumping installations and agricultural implements should be debited in the *plus* and *minus* memorandum (but not in the body of the treasury account) on receipt of the intimations from the Accountant-General. Repayments received by the treasury on account of such advances should be adjusted in the *plus* and *minus* memorandum. in the manner prescribed in the previous sub-paragraph.

The departmental officers of the Revenue Department are responsible for maintaining the accounts and furnishing the returns relating to advances to cultivators as prescribed in the Takkavi Manual. They are posted from the Tahsildars' return of advances and recoveries. They should be reconciled with the *plus* and *minus* memorandum in the treasury. With a view to securing agreement between the departmental accounts and the *plus* and *minus* memorandum, the Collector should see that the totals of the figures entered in the two sets of accounts actually relate to the transactions up to the dates on which the accounts of sub-treasuries and the district treasury were closed.

With every return of " Advances to cultivators " sent to a superior Revenue Officer, a memorandum should be submitted setting forth the figures of the treasury *plus* and *minus* account and agreeing them with the figures in the return.

4. *Survey advances.*—The treasury should maintain a separate *plus* and *minus* memorandum for each survey party for advances under the head " Revenue advances —Revenue survey advances —Survey officers ".

A *plus* and *minus* memorandum should also be kept in the treasury for the head " Revenue advances—Cost of survey marks —Survey officers—No. Party " for watching the amounts recoverable by Collectors. When advances are drawn in one district on account of survey operations in another district, the Collector should, on receipt of the monthly cost rate statement in duplicate from the Survey Officer, forward one copy to the Treasury Officer of his district and the other to the Collector of the district in which the survey operations take place. The Collector of the latter district should work out the demands and effect the recoveries, and the debit of the advance should therefore be made in the *plus* and *minus* memorandum of the treasury of this district, quoting reference to the advice from the other Collector. The debit in the treasury account should, however, be made in the district in which the advance was drawn.

5. The provision in Local Ruling 3 regarding the submission of a memorandum giving the figures of the treasury *plus* and *minus* account with every return of " Advances to cultivators " sent to a superior officer, applies also to " Survey advances ".

In order to avoid differences between the administrative accounts and the treasury accounts under all classes of survey advances, the departmental officers should see that their accounts are compared monthly with those of the treasury and take the necessary steps for the removal of differences between the two sets of accounts.

6. When any advance becomes irrecoverable, it should be written off the *plus* and *minus* memorandum in the treasury under the orders of the Accountant-General after the competent authority has sanctioned the write-off from the accounts. It should nevertheless be registered by the departmental officer concerned in a separate account or record in order that any possible eventual recovery may be made. If any recovery is made after an advance has been written off the *plus* and *minus* memorandum, it should be credited as revenue in the treasury account, but should *not* be credited in the *plus* and *minus* memorandum.

91. In addition to the registers prescribed in the foregoing Articles, the following subsidiary registers should be kept for the record of transactions specified against each. Separate registers should be kept, where necessary, in State treasuries for transactions relating to the Central Government :—

(i) Register in **Form T.A. 31** for the record of advances (other than those mentioned in Article 90) made/recovered under the heads " Loans and Advances " and "Advances Repayable ".

(ii) * * * *

(iii) Register in **Form T.A. 33** for payments of Pensions. Separate registers should be kept for different classes of pensions, such as pensions debitable to "66. Territorial and Political Pensions" and "65. Pensions and other Retirement Benefits", Assignments and Compensations, etc. Separate Registers (subsidiary) in **Form T.A. 33-A** should be maintained by all Treasury officers for each class of other Foreign Government pensions paid in Madras State.

(Memo No. 18755/Codes 59-1, dated 30th Abril 1959).

(iv) Register in **Form T.A. 34** for payment of coupons on Bearer Bonds.

(v) Register in **Form T.A. 35** for payment of interest on Promissory notes/Stock Certificates.

CHAPTER IV.—ACCOUNTS RETURNS TO BE RENDERED BY TREASURIES.

A.—General.

92. Except as specified otherwise the directions in this Chapter shall apply to all bank and non-bank treasuries at the headquarters of the district. In Madras in which the treasuries render classified accounts to the Accountant-General, the direction in this Chapter shall apply subject to such modifications as may be authorized by the Accountant-General, Madras, to meet local requirements.

93. The returns prescribed in this Chapter should be prepared from the Accountant's cash book and the registers subsidiary thereto and despatched to the Accountant-General punctually on the prescribed date. The returns due for despatch on a holiday may be sent one day (but not more than one day) late.

94. Separate returns should be rendered by State treasuries in respect of transactions of the Central Government and in respect of those taken against the State.

Local Rulings under Articles 92–94.

1. In the State of Madras, sub-treasuries render classified accounts to the district treasury in the same way as the district treasuries do to the Accountant-General. The Comptroller and Auditor-General's rules and the Local Rulings in this Chapter accordingly apply *mutatis mutandis* to sub-treasuries also.

All treasury returns, except those which the Bank is required to furnish under the special orders of the Government or the Accountant-General, should be prepared in the treasury and not in the Bank.

B.—Compilation of Monthly Accounts.

I.—Cash Account and List of Payments.

95. * * * * *
96. * * * * *
97. * * * * *

II.—Supporting Schedules.

(*a*) General.

98. * * * *
99. * * * *

Local Rulings under Articles 95–99.

1. The Treasury Officer should render separate monthly classified accounts to the Accountant-General for transactions of the Central Government and for transactions taken against the State Government; each of these accounts should be supported by separate lists of payments, schedules, vouchers, etc. The main treasury account as well as the account relating to Debt and Remittance heads should be split up into two parts, one for Central and the other for State transactions. Similarly, there should be separate lists of payments for Central and for State transactions for each of the subsidiary accounts. The consolidated list of payments should also be prepared separately for Central transactions and State transactions.

The opening and closing balances of the treasury will appear only in the State section of the main treasury account. The Central section of the main treasury account will be a balanced account with no opening and closing balances as explained

in clauses (*d*) and (*e*) of Local Ruling 2 under Articles 50–54. The payments relating to each foreign Government should be prepared separately in **Form T.A. X-D.**

NOTE: The monthly accounts of the Madras Taluk Treasury shall be signed by the Sub-Treasury Officer and the Assistant Superintendent of Stamps, Madras and rendered to the Accountant-General direct on the 9th of every month and on the 15th of April, each year.

(Memo. No. 99310/SVI/67-7, dated 18th March 1968.)

Preparation of the Classified Account.

2. *Daily classified list of receipts and payments.*—A classified list of each day's receipts and payments should be prepared in Form T.A. VII from the Accountant's day-book. Before being entered in this list, the items in the day-book should be arranged in the order of the heads under which they will ultimately appear in the monthly classified account. The heads of Account under which items of the same nature are classified should be entered in column 1 of the list and the detailed sums under that head will appear in column 2, the total of all items under the same head of account being entered in column 3.

The receipts and charges entered in the classified list should be totalled and agreed with the totals in the day-book.

The classified list should be laid before the section head sub-Treasury Officer alongwith the day-book and he should sign the list after satisfying himself that the entries have been correctly classified. Each sheet of the classified list should be signed by the section head/sub-Treasury Officer. The entries in the classified list are then posted into the posting register and the classified list is filed in the poster's file.

3. *The posting register.*—This is an intermediate register used in compiling the monthly account from the daily accounts. There should be separate registers for State receipts, State charges, Central receipts and Central charges.

The sub-treasury posting register should be posted from the daily classified lists before the despatch of the vouchers to the district treasury.

The posting register of a district treasury is used for compiling the transactions of the whole district. The transactions of the district treasury itself should be posted daily from the daily classified lists—*see* Local Ruling 2 above. The sub-treasury figures should be posted at the end of the month from the respective monthly sub-treasury classified accounts below the postings of the district treasury. A grand total should then be struck for the whole district under each head of account.

NOTE.—The Treasury Officer should prescribe the heads of account to be opened in the sub-treasury posting register. It is not always necessary to have a separate column for every detailed head. The subsidiary registers maintained in the sub-treasury give the total receipts and charges of each detailed head concerned for the month and the totals of those detailed heads required for entry in the sub-treasury monthly account can be taken from them. In such cases it is sufficient to post only the totals from the subsidiary register in the posting register.

4. *Monthly classified treasury account.*—The grand totals from the posting registers should be posted against the heads in the appropriate classified district treasury account, details of vouchers being given on the expenditure side in the column provided.

There should be a separate account for each department or group of departments as fixed by the Accountant-General, and a separate account for the transactions relating to Debt and Remittance heads. The main treasury account should contain only the major head totals of the revenue, service, debt, remittance, etc., heads appearing in the separate departmental and debt head accounts. After all the subsidiary accounts prescribed have been compiled and the major head totals therein posted into the main treasury account, the figures in the latter should be totalled and the account closed by effecting an agreement in the State section of the account between the total opening balance of the month plus the receipts during the month and the total of the disbursements plus the closing balance of the month.

In the case of the head "Adjusting Account between Central (Non-Railways) and State Governments", the gross figures in the posting registers for receipts and charges should *not* be taken separately to the receipt and payment sides of the treasury account. Only the net difference between the totals of receipt and payment should be carried to the appropriate side (receipts or disbursements) of the Treasury account. Care should be taken to see that the *net payments* brought to account under the head "Adjusting account between Central (Non-Railways) and State Governments" in the State account are entered under the identical head as '*net receipts*' in the accounts of the Central Government and vice versa.

(Memo. No. 22853/S VI/68-4, dated 22nd May 1968.)

NOTE 1.—The Treasury Officer should have no difficulty in applying an effective check to the monthly account when it is laid before him. Its opening and closing balances are not deduced from accounts but are statements of fact certified by him separately to have been verified by actual enumeration of coin. He should see that the entries in the monthly account agree with the totals of the subsidiary registers, wherever they are maintained. If, at any time, he is unable to compare them he should at least compare some. In particular he should compare the entries in the *plus* and *minus* memoranda of deposits, stamps, etc., with the entries in the account. If, for example, the *plus* and *minus* memorandum shows a reduction in the stock of judicial stamps to the value of Rs. 5,000, he should see that there is a credit of Rs. 5,000 in the monthly account from the sale of judicial stamps, or if the credit is less, that the difference is properly accounted for, e.g., by an acknowledgment from another treasury for stamps supplied.

NOTE 2.—In the printed forms of the monthly classified sub-treasury account only such heads as are frequently used are given; when receipts and charges occur under other heads, they should be opened in manuscript. To determine the correct heading a copy of the monthly classified district treasury account should be obtained from the district treasury and kept corrected for ready reference. The instructions at the foot of each page of the district treasury account should be carefully noted and observed in classifying items. Special attention should also be paid to the compilation of the appendices and the *plus* and *minus* memoranda to be attached to the monthly account.

5. *Transfer slips.*—The grand totals in the posting register may sometimes require alteration *before* they are posted into the monthly district treasury account.

In support of each such alteration a transfer slip in Form T.A. VIII should be prepared and signed by the Section head/sub-Treasury Officer.

A transfer slip may have either—

(i) one major head on the credit side and one major head on the debit side;

(ii) one major head on the credit side and two or more major heads on the debit side; or

(iii) one major head on the debit side and two or more major heads on the credit side.

It should not have several major heads on both the debit and credit sides.

Care should be taken to see that the debit is supported by vouchers when debited to a charge head and by a properly certified extract from the accounts when debited by deduction from receipts, sufficient to show that the item really exists before it is expunged and that it has not been previously expunged. The credit given by the transfer slip, when given to a receipt head, should be notified to the departmental officer concerned so that he may take credit for it independently in his departmental accounts, and may not remain in ignorance of the credit, until communicated to him or his superior officers through the treasury accounts.

Each transfer slip should be given a serial number and a new series of numbers should be started at the beginning of each month.

When the item is posted in the monthly account, the serial number of the transfer slip should be entered against the item and the page of the posting register should be entered on the transfer slip to ensure that one slip is not posted in two places and to facilitate reference.

If the transfer slip affects both charges and receipts, it will affect the grand total of charges and the grand total of receipts. In such cases the necessary *plus* or *minus* entries should be made against the grand totals, and these should also be supported by the transfer slip number.

When the entries are completed, the posting registers should be put up to the Section head/sub-Treasury Officer, who should initial all the entries in the posting register affected by the transfer, and also initial the transfer slip in token of the fact that it has been duly posted.

Every transfer slip should be pasted into the poster's file, unless sent as a voucher to the Accountant-General.

6. The Treasury Officer should always personally satisfy himself of the necessity of any alteration in classification which the district treasury proposes to make while compiling the sub-treasury accounts for the month. The clerk concerned should be instructed not to accept any alteration memorandum affecting the sub-treasury accounts which does not bear the Treasury Officer's initials.

7. In sub-treasuries, if a mistake in posting a receipt into a subsidiary register is discovered *before* the subsidiary register is closed for the month, the correction should be made not by altering the erroneous entry but by making a correcting entry at the time the error is discovered. For example, supposing that a mistake has been made in the register by posting on the 12th April, say, Rs. 50 in the column "Ryotwar" instead of in that of "Local Funds, Rent, etc., on Fisheries" and the error is discovered on the 20th April, a correcting entry should be made as shown below :—

	Ryotwar.	Local Funds, Rent, etc., on Fisheries.
	RS.	RS.
12th	50-A	80
20th, error of 12th corrected	—50-A	+ 50

Should an entry affect two subsidiary registers, the corrections may be made in the same way. A reference letter should be entered against the original *plus* entry and the corresponding correcting *minus* entry or entries. Each correcting entry should be initialled by the clerk in charge and by the Sub-Treasury Officer.

If a mistake is discovered *after* the subsidiary register has been closed for the month, or affects a head for which there is no subsidiary register, it is corrected by making a *minus* entry below the total of the column in the posting register in which the transaction was incorrectly entered and reducing that total, and by making a *plus* entry underneath the total of the column in which it should have been entered and increasing that total. Each of these corrected totals should be signed by the Sub-treasury Officer and a short note made of the reason for the correction. If such entries are numerous, a consolidated transfer slip should be prepared in support of them, signed by the Sub-treasury Officer and filed in a separate file.

Alterations in Accounts, etc.

8. When, after the despatch of the monthly treasury account, the Treasury Officer discovers that the classification of any item in that or in a previous month's account is erroneous, or when a departmental officer brings any misclassification in the accounts to the notice of the Treasury Officer, he should prepare an alteration memorandum in Form T.A. IX explaining clearly the necessity for the alteration and showing the addition or deduction to be made under each head of account affected and sign it in full. The Treasury Officer should certify in every alteration memorandum that he has personally satisfied himself that the alteration proposed is necessary.

The alteration memoranda need not be sent to the Accountant-General for previous approval; and the alterations may be carried out in the accounts of the month under preparation at the time without his formal permission. The alteration memoranda should, however, accompany the next treasury account in support of the additions or deductions made therein on account of the corrections. If any mistake is detected by the Accountant-General, the amount will be corrected and communicated through the outgoing objection statement.

Every alteration memorandum should be prepared in such a way as not to affect more than two subsidiary accounts—*see* Local Ruling 4 above—or more than one subsidiary account and the main treasury account. When an alteration memorandum affects only a single account, it should be attached in original to the account affected. When an alteration memorandum affects two accounts, it should be prepared in duplicate with the accounts to which it relates distinctly marked on it and should be attached to the respective accounts in support of the alterations made.

NOTE.—Corrections made by the Treasury Officer should be communicated to the departmental officers concerned who are responsible for watching the progress of revenue and expenditure.

9. The above procedure should not, however, be followed in the case of alterations affecting the accounts of a past year or those relating to April, May and June which affect fasli returns or those affecting Forest Remittances or Forest Accounts. In these cases alteration memoranda should be submitted to the Accountant-General for approval. He will make the necessary corrections in his accounts by means of transfer entries and send intimation in the prescribed form. On receipt of the intimation, a note should be made against the original head of account. As an exception to the above rule, alterations in the accounts of a previous year affecting deposit heads should be adjusted through the treasury accounts.

These alteration memoranda should be sent to the Accountant-General as a rule in two batches, on the 1st and the 16th of each month.

Alterations for sums not exceeding Rs. 10 affecting revenue or service heads should not be proposed to the Accountant-General, as the rules prohibit transfer entries for such sums. A note of the error should be entered in the treasury account and in the departmental registers.

10. All corrections affecting the accounts of a previous year should be submitted to the Accountant-General by the 20th May. Any alteration sent after that date should be accompanied by an explanation for not detecting the error before that date. If the explanation is unsatisfactory, the Accountant-General will submit it to the Government for orders.

NOTE.—In the case of districts where the jamabandi work extends to June, the corrections in the accounts of the previous year relating to land revenue receipts may be reported up to 1st July, but corrections which can be communicated by the 7th June should be sent by then.

11. *Lists of payments and schedules of vouchers.*—List of payments in Forms T.A. X, X-A, X-B and X-C should be sent to the Accountant-General supported by the necessary vouchers and departmental schedules referred to in Local Ruling 1 above and in Articles 101 and 104. They should be prepared in the following manner:—

(*a*) As each voucher is received from the Treasurer after being paid at the district treasury, it should at once be entered in the departmental list of payments or schedule prescribed for the purpose by the Accountant-General. Similarly, vouchers received from sub-treasuries should be entered each day in these lists of payments or schedules as they are received. In the case of transactions relating to service heads the totals of the net amounts of the departmental lists of payments should be entered in the main list of payments (Form T.A.X). In the case of debt and deposit heads the total of the gross transactions should be entered in the main list (Form T.A. X), the sums abated being treated, as if they were cash realizations.

Exception.—In the case of Postal Insurance premia and Income-tax deducted from the pay and pension bills of officers and establishments under the jurisdiction of another accounting circle, the gross amount of the bills should be charged to the State concerned and the deductions on account of premia and income-tax credited direct to the "Postal Department" and to "IV. Taxes on Income—Other than Corporation Tax", respectively. The main list of payments should thus indicate the gross-debit in these cases.

(*b*) Each entry in the departmental list of payments or schedule should be given a monthly serial number which should also be entered in the top right hand corner of the voucher.

NOTE.—Separate serial numbers should be given for the vouchers debitable to different major heads of account even though included in the same sub-account.

(*c*) On the 6th and on the last day of each month, each departmental list of payments and schedule should be totalled and the total entered in the main list of payments (Form T.A. X) which should then be totalled.

(Memo. No. 100614/Codes/64-10, dated 27th April 1965.)

(*d*). A Certificate to the effect that all the vouchers as entered in the list of payments are enclosed and no voucher not indicated in the list, has been with-held should be embodied in the general abstract of list of payments for each sub-Account every month and the certificate shall be attested by the Accountant, Grade II and by the Treasury Officer or Assistant Treasury Officer as the case may be.

(Memo. No. 16270/Codes I/71-3, dated 11th June 1971.)

(*e*) The lists of payments should then be despatched with the vouchers and schedules either by Registered Post or by personal delivery through a messenger of the Treasury to the Accountant-General.

NOTE 1.—Deposit repayment vouchers paid up to the 10th of the month should be retained till the despatch of the second list of payments—see Local Ruling 1 under Article 103 below.

NOTE 2.—The detailed division and classification of the lists of payments or schedules and vouchers will be regulated by the Accountant-General, who will issue the necessary instructions from time to time.

NOTE 3.—In the case of village service charges and cattle-pound transactions which are subject to local audit at the treasury (*see* Part II of the Special Funds Code), the vouchers for the charges which are subject to local audit should be retained in the treasury itself, but in support of the debits in the treasury account consolidated statements of village service charges and cattle-pound transactions should be furnished to the Accountant-General in such form and on such dates as may be prescribed by him.

NOTE 4.—As an exception the Madras Taluk Treasury is permitted to send the paid vouchers to the Accountant-General along with the monthly compiled accounts, instead of sending them in two separate lists of payments.

12. *Safe custody of vouchers.*—As soon as the vouchers received from the Treasurer have been entered in the appropriate lists of payments or schedules (*See* Local Ruling 11 above), the Section Head should lock them up.

Vouchers paid at sub-treasuries should be handed over on receipt to the clerks concerned to be checked and entered in the appropriate lists of payments or schedules. If this work is not completed the same evening, the clerk in charge should prepare a list of the vouchers he will require next day and should hand over all the vouchers serially arranged to the Section Head to be locked up. Next morning the clerk should take out the vouchers he requires, replacing them by the list he has previously prepared, but they should all be returned the same evening.

Vouchers which have been entered in the schedules may be secured in separate boxes, but all the keys should remain with the Section Head. All vouchers should be secured under the Section Head's lock and key every evening.

Each Section Head should be responsible for the safe custody of the vouchers pertaining to the Section under his control. He should also see at the time of despatch of the list of payments that all vouchers listed accompany the list and proper explanation exists in respect of those vouchers that are not sent with the lists.

13. *Schedules of receipts.*—When a schedule of receipts has to be prepared in regard to any class of receipts (*e.g.*, extract register of deposits referred to in Article 105 below) for submission to the Accountant-General, such receipts at the district treasury should be entered in the schedule each day before the office closes and such receipts at sub-treasuries should be entered in the schedule as soon as the daily sheets are received.

14. The schedules of receipts or payments should be written up daily *before* the office closes in order to ensure the punctual despatch of the list of payments on the 11th of the current or the 1st of the following month.

Returns and accounts to be sent to the Accountant-General.

15. The monthly classified account, the lists of payments, the schedules of receipts or payments prepared from day to day, the vouchers supporting them and all other prescribed returns and accounts should be despatched to the Accountant-General on the prescribed dates. The Director of Treasuries and Accounts should see that there is no avoidable delay in submitting them. The Treasury Officer should see that all returns and accounts which have to be sent to the Accountant-General are written up daily before the treasury closes.

NOTE 1.—Under Local Rulings 11 and 12 above the vouchers pertaining to each list of payments or schedule should be numbered in separate series and kept under lock and key in the order of payment till they are despatched; before despatch of the list of payments and schedules, the Treasury Officer should after inspection satisfy himself that the required vouchers are all attached. He will find it profitable at intervals during the month to take up a list of payments or schedules and see that all the vouchers relating to it are present and in proper order—*See* Local Ruling 4 (v) under Articles 50–54. There should be a voucher for every disbursement other than a remittance of coin or notes.

The Treasury Officer should see that the totals of the different lists of payments or schedules agree with the entries in the treasury account and the list of payments.

The Treasury Officer should also see that the total under each major head in a sub-account agrees with the corresponding entry in the main account.

NOTE 2.—Special attention should be given to the subsidiary rules and instructions under Treasury Rule 4 (3) regarding the verification and certification of the monthly cash balance and the signing of the monthly classified account.

16. The Accountant-General will issue a calendar of returns due to him from Treasury Officers, showing the date on which each should be despatched. The Treasury Officer should have it kept up to date, and should see daily what returns are due and arrange in time for their punctual despatch, noting in a check register the actual date of despatch as each return is posted.

Holidays should not be allowed to interfere with the transactions of urgent business, such as the submission on the dates prescribed of the returns and accounts to be sent to the Accountant-General.

NOTE 1.—Similarly the Treasury Officer should issue a calendar of returns due to him from sub-treasuries, showing the date on which each should be despatched. The Sub-treasury Officer should see that the returns are punctually despatched on the prescribed dates, maintaining a check register as in the case of the district treasury.

NOTE 2.—The returns due for despatch on a *postal* holiday may be sent one day (but not more than one day) late.

(b) Schedule of Income-tax Receipts.

100. Apart from the schedules of income-tax receipts, if any, required by the Income-tax Officer concerned, two separate schedules of receipts should be prepared inrespect of income-tax deductions from bills for salaries and pensions—(a) one for the tax collected on salaries and pensions wholly debitable to the Central Government and (b) another for income-tax deducted from salaries and pensions debitable to other Governments. If income-tax is recovered at a higher rate from any Central Government servant or pensioner on account of additional income from properties situated in a State the entire amount of tax realized should, nevertheless, be taken to the schedule relating to deductions from Central emoluments. Similarly, the income-tax deducted from a pension which is debitable partly to the Central Government and partly to the State Government, should be taken to the schedule relating to deductions from Central emoluments. Any refund allowed in such a case during the course of the year should also be taken to that schedule.

(c) Schedules for Railways, Posts and Telegraphs. Defence and Departmental Disbursing Officers.

101. Save as provided in Articles 102 to 104 below, the schedules of receipts and expenditure for Railways, Posts and Telgraphs and Defence and for those Departments which render separate cash accounts to Audit Account Offices (*vide* Article 57) should be prepared in the same forms and with the same details as have been prescribed in Chapter III for the Registers of Receipts and Payments of those Railways, Posts and Telegraphs and Defence units and Departments concerned.

(Memo. No. 127992/Codes/63-5, dated 24th December 1964.)

102. A simple schedule of Forest Remittances showing separately the cash received into the treasury from each Forest Division and acknowledged in the consolidated Treasury Receipt (Article 58) should be prepared in **Form T.A. 39.**

103. * * * *

103-A. * * * *

104. For each Railway and the Public Works Department, * * * * separate schedule of $\frac{\text{Cheques paid}}{\text{Payments made}}$ on account of each department should be prepared in **Form T.A.** 42, Form 42-A and attached to the List of Payments.

* * * * *

Local Ruling under Articles 101-104.

The cheques on which payments have been made at a treasury to officers of the Forest and the Public Works Departments should be sent by the Treasury Officer to the Accountant-General in support of the debits in his accounts, accompanied by a covering list working up to the total debit. The covering list should show the serial number, the number of the cheque and the amount of the cheque. In respect of II cheques of P.W.D. however, Form TA 42A shall be utilised for furnishing division wise details of cheques cashed.

(Memo. No. 6303/Codes/65-6, dated 29th December 1965).

(*d*) Schedules of Deposit transactions.

105. Deleted.

106. Deleted.

107. Deleted.

(Memo No. 156847/SVI/65-12, dated 10th November 1967.)

108. An "Extract Register of Receipts and Payments of Personal Deposits," Form T.A. 45 should be written up from the Register of Personal Deposits (Form T.A. 22). The return should show only the monthly totals of receipts and repayments on each personal ledger; the totals of the two columns, "Receipts of the month" and "Payments of the month" alone will be traceable in the Cash Account and the List of Payments. The monthly totals brought out on the return should be the same as those brought out by summation of the daily total columns of Form T.A. 24.

Local Rulings under Articles 105–108.

1. The vouchers relating to deposits ordered to be transferred to another head of account should be forwarded to the Accountant-General with the lists of payments accompanied by a memorandum in Form T.A. XI.

(Memo. No. 156847/SVI/65-12, dated 10th November 1967.)

2. The payments exhibited in the "Extract Register of Receipts and Payments of Personal Deposits" (Form T.A. 45) should be supported by the original 'pay' cheques which should be retained in the treasury after payment.

3. Deleted.

4. *Sub-treasury extract registers of deposits.*—On the day on which the sub-treasury accounts are closed for the month, extract registers of receipts and repayments of revenue deposits and civil and criminal courts' deposits for the entire month should be submitted to the district treasury in Forms T.A. XII and XIII. A schedule of cash orders paid should also be appended.

On receipt of the extract registers of the various sub-treasuries in the district treasury, each item should be traced in the district registers—*see* Articles 75–77 and the Local Rulings under them. The sub-treasury number should be noted below the district number of each item for reference. The district number for each item should then be communicated to the sub-treasury, and should be noted against the corresponding entry in the sub-treasury receipt register. Only the district numbers should be quoted in subsequent references.

5. (*a*) *Deposits for work done for public bodies, etc.*—As soon as the Land Acquisition Officer issues an award, the full amount thereof should be paid by the local body concerned and credited in the treasury account. The award statements should contain a certificate of credit in the treasury account and should be forwarded to the Accountant-General invariably with the plus and minus memo for the month in the treasury account of which the amounts awarded have been credited. In cases, however, where the estimated cost of compensation is paid in advance by local bodies before the passing of the awards, a note should be made in the plus and minus memo of deposits that the necessary award statements will be furnished as soon as the awards have been passed.

On the orders or vouchers on which payments are made should be entered the head, "Deposits for work done for public bodies, etc." The number and the date of the award statement as well as the date on which the amount was credited in the treasury account should be noted on the vouchers before they are forwarded to the Accountant-General with the list of repayments of the deposits.

(Memo. No. 156847/SVI/65-12, dated 10th November 1967.)

(*b*) Deleted.

(*e*) Schedule of Seamen's Money Orders.

109. * * * * *

III.—Plus and Minus *Memoranda.*

(*a*) General.

110. *Plus* and *minus* memoranda should be prepared in Form T. A. 43 for the transactions on account of each class of deposits (including cash orders), of each Local Fund, of each kind of stamps (non-judicial, court-fee, postage, etc.), of match excise banderols (India and Burma), of tobacco excise duty labels and of excise opium. The deductions from balance should tally with the corresponding entries of receipts in the accounts (except as regards stamps referred to in Article 114 and stamps sent to other treasuries or sub-depots), and the closing balances should be certified as agreeing with the stock registers and accounts maintained in the treasury. Memoranda may also be required of the outstanding balances of any class of advances which the District or other Revenue Officer has authority to make [*vide* Articles 90 and 91 (i)].

NOTE 1.—The *plus* and *minus* memoranda should be prepared in such separate parts as may be determined by the Accountant-General. Those relating to particular departments may be furnished, wherever this is possible, on the reverse of the receipts schedules concerned.

NOTE 2.—No difference should ever exist between the closing balance of one month and the opening balance of the next; any addition to, or deductions from the balance should be made by a special entry to be explained by a foot-note.

(*b*) Deposits.

111. Each head of deposit and each Local Fund should be detailed separately in the appropriate memorandum. The balance in the *plus* and *minus* memorandum of deposit transactions for the month of April should be reduced by the amount reported for lapse under Article 127, so that it may agree with the aggregate of repayable deposit balances upon the deposit register.

*NOTES (1)—In the case of local funds, which have a State balance, the balance columns should not be filled up.

(2) The adjustment in the plus and minus memorandum should be carried out by reducing the opening balance in the month of April after the supplementary accounts are closed by the Accountant General and till such time the opening balance shall be treated as provisional.

(Memo. No. 58268/Codes I/68-27, dated 5th July 1971.)

Local Rulings under Article 111.

1. When the account of a local fund is maintained at a sub-treasury, the Sub-treasury Officer should send a *plus* and *minus* memorandum for it to the district treasury on the day on which the monthly accounts are closed.

2. Each sub-treasury should submit to the district treasury a *plus* and *minus* memorandum for revenue deposits and civil and criminal courts' deposits along with the extract registers on the day on which the monthly accounts are closed. At the end of every quarter, the actual items outstanding should be totalled up and agreed with the closing balance of the *plus* and *minus* memorandum.

(*c*) Stamps.

112. * * * * *

113. * * * * *

* The note applies to local funds which have accounts in more than one district.

114. The value of damaged and obsolete stamps should be deducted from the *plus* and *minus* memorandum after they have been destroyed or otherwise disposed of in accordance with the prescribed rules.

Local Rulings under Article 114.

1. (*a*) In the case of stamps received back from vendors, the debit in the treasury account should be supported by the following certificate :—

"Certified that the amount of refund has been correctly calculated as under :—

Face value of stamps received back.	Rate of discount.	Amount of discount.	Balance refunded.

Treasury Officer."

(*b*) When spoilt stamps are presented for issue of fresh stamps in lieu thereof, the value of the spoilt stamps should be debited to "Refunds" by transfer credit to the appropriate receipt head.

2. The Treasury Officer should see that in the case of spoilt stamps, the debits in the treasury account agree with the entries in the *plus* and *minus* memorandum of stamps attached to the account. In the case of refunds on account of serviceable stamps, the debits in the treasury account will be less than the entry in the *plus* and *minus* memorandum of stamps by the amount of discount that was allowed when the stamps were sold.

Miscellaneous Local Rulings.

1. *Cost of survey of estates not under the management of the Court of Wards.*—The Treasury Officer should append to the treasury account a copy of the *plus* and *minus* memorandum working out the balance recoverable on account of each estate. The debit should be supported by the Survey Officer's bills.

2. *Advances to cultivators.*—The *plus* and *minus* memorandum for each class of advances should be submitted with the monthly treasury accounts. The Accountant-General will verify whether the memoranda accurately represent the credit, debits and balances as shown in his accounts for revenue advances of the district or officer concerned.

3. *Imprests for minor irrigation works.*—At the end of each financial year, the Treasury Officer should send a statement of the imprests outstanding against each taluk in the district to the Accountant-General after verification with the *plus* and *minus* memorandum. The statement should also show the amount sanctioned, if any, for the following financial year and the reason for any excess in the amoun outstanding over the amount sanctioned.

4. *Advances to officers of the Revenue and Survey Departments in connection wit survey work.*—The treasury should maintain a *plus* and *minus* memorandum for these advances. Treasury Officers should obtain from the administrative officers concerned certificates showing the balances at the end of each year according to thei accounts and should forward the certificate to the Accountant-General so as to reac him not later than the 10th July with an explanation of any difference between the treasury and the departmental figures. The balances should include all adjustments made in the accounts for March final.

5. *Temporary advances for demarcation purposes.*—On receipt of the monthly cost rate statements from the Survey Officer countersigned by the Collector, the Treasury Officer should credit the total amount shown therein to the head "Revenue advances—Survey Officers" by debit to the head "Revenue advances—No. : . Party." The statement should be sent to the Accountant-General as a voucher in support of the debit under the latter head.

IV.—Statement of Lapsed Sub-treasury Cash Orders.

115. A statement of Cash orders which are held as lapsed under the rules of Government should be prepared monthly specifying (i) in the case of cash orders issued for service payments, the number and date of the vouchers in which the charges were drawn originally and the name of the officer by whom they were drawn and (ii) in the case of cash orders issued on behalf of Ward's Estate or a Municipality, the number and date of the cheques.

116. The total amount of cash orders included in the monthly statement should be deducted from the closing balance in the *plus* and *minus* memorandum (Article 110) and a note should be made at the same time against the items concerned in the Ledger (Form T.A. 23), that they have been reported to the Accountant-General for adjustment as lapsed.

Local Ruling under Article 116.

The Treasury Officer should carry out the adjustments referred to in this Article in the accounts of a month in respect of cash orders which lapsed in the previous month owing to their not having been cashed within three months from the date of issue and attach to his accounts a statement in Form T.A. XIV giving the details of the amounts so adjusted. The total amount adjusted as per column (5) of the form should be debited to "Personal deposits" by *per contra* credits to the head indicated in column (6) which will be determined with reference to the purpose for which the cash order was issued as indicated below :—

(*a*) In the case of cash orders issued for service charges in respect of bills presented at the treasury, the head of account to be noted in column (6) should be "Suspense accounts—Recoveries of service payments—Cash orders." The clearing of this latter head will be attended to by the Accountant-General.

NOTE.—If a lapsed cash order is presented at a sub-treasury, payment should be refused and the person presenting it asked to apply to the district treasury, through the officer at whose instance the order was granted, for the issue of a fresh cash order. The officer who obtained the cash order should return it to the Treasury Officer together with a fresh bill in the usual form for the charges, for payment of which the cash order was originally obtained. The lapsed cash order should be sent to the Audit Office with the fresh bill.

(*b*) In the case of cash orders issued for ward's or attached estates, the head of account should be "Personal deposits" and a reference to the number of the items of the lapsed statement should be made in the *plus* and *minus* memorandum of the ward's or attached estates concerned in support of the balances raised, and an intimation should also be simultaneously sent to the Administrator of the Estates and the surrender of the lapsed cash orders demanded. The surrendered orders can be destroyed at once.

C.—SUBMISSION TO ACCOUNTANT-GENERAL.

117. On the 8th, 16th, 24th and the last day of each month (or on the previous open day if any of these days is a holiday), or at such other convenient intervals as may be settled between the Accountant-General and the Government of the State, State non-bank treasuries should forward to the Accountant-General a statement in Form T. A. 47* showing separately (i) Central transactions other than Railways, Posts and Telegraphs and Defence, (ii) Railways, (iii) Posts and Telegraphs and (iv) Defence, (ii) to (iv) being further classified by each Accounts Office separately. No voucher should accompany these statements. The bank treasuries should also send similar periodical statements in respect of the amounts adjusted in the Treasury

* In lieu of Form T.A. 47, the Government have prescribed three special Forms for the purpose—*See* Forms T.A. XV to XVII.

under the head "Adjusting Account between Central and State Governments" in accordance with the provisions contained in Article 46.

(Memo. No. 127992/Codes/62-5, dated 24 December 1964.)
(Memo. No. 29444/Codes/63-2, dated 24 April 1963.)

118. Statements in the same form should be submitted to the Accountant-General by the treasury weekly or after such periodical intervals as may be settled between the Accountant-General and the Government separately in respect of (i) Central transactions other than Railways, Posts and Telegraphs and Defence, (ii) Railways: (iii) Posts and Telegraphs and (iv) Defence transactions occurring in State non-bank sub-treasuries sub-ordinate to a State bank treasury.

(Memo. No. 127993/Codes/63-5, dated 24 December 1964.)

Local Ruling under Articles 117–118.

Treasury Officers should send to the Accountant-General on the 8th, 16th, 24th and the last day of each month statements showing Central (other than Railway, Posts and Telegraph and Defence) transactions in non-bank treasuries in Form T.A. XV. Treasury Officers should send similiar statements to the Accountant-General in regard to Railway, Posts and Telegraphs and Defence transactions in Form T.A. XVI on the 8th, 16th and 24th of the month and the 3rd of the succeeding month.

Treasury Officers should also send to the Railway, Posts and Telegraphs and Defence Accounts Officers, as the case may be, on the 8th, 16th and 24th of the month and the 3rd of the succeeding month lists of payments and schedules of receipts in Form T.A. XVIII (separate statements being invariably prepared for payments and receipts) with the relevant vouchers and schedules in regard to Railway, Posts and Telegraphs and Defence transactions in non-bank sub-treasuries and forward a copy of the lists and schedules to the Accountant-General along with the statement in Form T.A. XVI. A nil statement in Form T.A. XVI should be sent to the Accountant-General if there are no transactions on account of Railways, Posts and Telegraphs and Defence Department during a week.

NOTE.—The Treasury Officer should see that the totals of the four weekly lists of payments and schedules of receipts agree with the figures shown under the head "Adjusting account with Railways, Posts and Telegraphs and Defence" in the monthly treasury accounts and if any difference is noticed in the final compilation, a special supplemental list of payments and schedule of receipt in Form T.A. XVII should be sent to the Accounts Officer of the Railways Posts and Telegraphs and Defence Department as the case may be, copies thereof being sent to the Accountant-General so as to reach his office before the 6th of the next month.

(Memo. No. 127992/Codes/63-5, dated 24 December 1964.)

119. * * * * * *

120. The following * and such other schedules as the Accountant-General may require (*vide Article* 98) should accompany the accounts mentioned above † (*See* also Note 2 to Local Ruling 11 under Articles 95–99.).

(*a*) *With the Cash Account.*

(1) Schedule of Forest Remittances	Form T.A. 39 (*vide* Article 102).
(2) Extract from Register of Railway Receipts ..	In the same form as the registers (*vide* Article 101).
(3) Extract from the Register of Public Works Department Receipts	In the same form as the registers (*vide* Article 101).
(4) Schedules of receipts in respect of income-tax deductions from bills for salaries and pensions ..	*Vide* Article 100.

* Schedules relating to the Central transactions which do not affect the treasury accounts have been omitted from the list below Article 120.

† Reference is to the monthly accounts to be submitted by treasuries to the Accountant-General.

(b) *With the List/Schedule of Payments.*

(1) Schedule of Forest Cheques paid	In the same form as the Register (*vide* Article 101).
(2) Schedule of payments on account of Public Works Department	Form T.A. 42 (*vide* Article 104).
(3) Schedule of payments on account of Railways ..	
(4) Schedule of payments of pensions ..	Form T.A. 33 [*vide* Article 91 (iii)].

(Memo No. 156847/SVI/65-12, dated 10th November 1967.)

(c) *Other Returns* (*to be submitted monthly*).

(1) Extract Register of Receipts and Payments of Personal Deposits (supported by the original paid cheques)*	Form T.A. 45 (*vide* Article 108).
(2) *Plus* and *minus* Memoranda ..	Form T.A. 46 (*vide* Article 110).
(3) Statement of Lapsed Cash Orders ..	*Vide* Article 115.

121. The Cash Account should be signed and certified by the Collector or, if he is absent on tour or otherwise unable to sign the accounts on the first of the month, by such other officer to whom the duty may be entrusted under rules made by Government. If the account is not signed by the Collector, the reason should invariably be stated.

122. (1) The Cash Account should be supported by a certificate that cash balance shown in the account has been verified according to prescribed rules † and agrees with the balance reported in the Cash balance report of the treasury for the last day of the month.

(2) Where cash business of the district treasury or any of its sub-treasuries is conducted by the Bank, a certificate to the following effect should be given on the Cash Account :—

" Certified that the net amount credited/debited under the head ' Reserve Bank Deposits Central/State' agrees with the net disbursements/receipts shown in the daily statements of Central/State receipts and disbursements received from the Bank during the month, the totals of which were checked and agreed with the totals shown in the copy, received in this treasury, of the daily schedule rendered by the Bank to its Head Office".

Local Ruling under Article 122.

A statement reconciling the net amount debited or credited to the head " Reserve Bank deposits—State " during a month by the bank with that appearing in the treasury account for the month should be furnished along with the monthly accounts for each of the treasuries and sub-treasuries banking with a bank.

* In Madras, " Extract Register of receipts and payments of personal deposits " is not sent to the Accountant-General. A " Schedule of personal deposit payments " (supported by the original paid cheques) is sent to the Accountant-General monthly.

† The procedure for the verification of the cash balance in the treasury is prescribed in subsidiary rule 7 under Treasury Rule 4 in Part II of the Tamil Nadu Treasury Code, Volume I.

123. (1) The *plus* and *minus* memoranda in respect of stamps and opium transactions should be accompanied by a certificate of actual count or weighment of stock in the treasury and the sub-treasuries subordinate to it. The certificate should be given in such form and at such intervals as may be prescribed by Government in consultation with the Accountant-General.

(2) A certificate should also be recorded monthly on the *plus* and *minus* memorandum for cash orders (Article 110) or Form T.A. 45 to the effect that the balance of cash orders on sub-treasuries shown in Form T.A. 45 corresponds with the totals of the outstandings as shown in detail in Form T.A. 23.

Local ruling under Article 123.

Stamps.—(i) Treasury Officers should attach to the *plus* and *minus* memorandum for September and March rendered to the Accountant-General a certificate of actual examination and count of stamps in stock as required in Standing Order No. 73 of the Stamp Manual.

(ii) Treasury Officers should also certify in the monthly *plus* and *minus* memorandum that the balance of stamps of each kind shown therein agrees with that shown in the various stock registers and accounts kept at the treasury.

(iii) In regard to the spoilt stamps, a certificate as indicated below should be given monthly :—

" I do hereby certify that the spoiled stamps to the value of Rs. entered in the stamp account for 19 last as detailed below were counted and destroyed and burnt in my presence :—

	RS. P.
1. Stock—Damaged Stamps—	
A. Judicial stamps—	
Court-fee adhesive stamps, etc.	
B. Non-judicial stamps—	
Non-judicial stamped papers, etc. ..	
2. Value of spoiled, etc., stamps refunded—	
Non-judicial stamps	
Court-fee stamps ..	
Total	

Destroying Officer."

Opium.—The Deputy Director of Treasuries and Accounts should send a half-yearly verification report of stock in Form (O) 15 of the Excise Manual to the Commissioner of Excise and Prohibition and send a copy of the above report to the Accountant-General. Treasury Officers should certify in the monthly *plus* and *minus* memorandum that the balance of opium as shown therein agrees with that shown in the various stock registers and accounts kept at the treasury.

124. At the end of every quarter, a certificate should be furnished with the Extract Register of Receipts of Deposits (Form T.A. 43) by the Collector or by a Gazetted Officer of the district staff (not being the Treasury Officer) selected by the Collector for the purpose, that he has examined the register personally, and that the entries are made with the utmost care and regularity.

NOTE.—This examination is not intended to be mechanical, and to secure only that all necessary entries are made and initialled without fail at the time of the transaction, but also that no moneys are placed unnecessarily in deposit, or allowed to remain there without good cause.

Local Rulings under Article 124.

1. *General.*—The certificate required under article 124 should be based on a personal examination of the deposit registers by taking a few items at random in the Register of Receipts of Deposits (Form T.A. 20) and the Register of Repayments of Deposits (Form T.A. 21)—*See* also instruction 5 under Treasury Rule 4. A note of the items examined should be entered in the Extract Register of Receipts of Deposits (Form T.A. 43) in which the quarterly certificate is recorded, naming the items themselves or referring to the totals in which they are included.

2. *Personal Deposits.*—The procedure prescribed in Local Ruling 1 above applies *mutatis mutandis* to personal deposits. The registers to be examined in this case are—

(i) register of personal deposits (Form T.A. 22); and

(ii) the register of daily receipts and repayments of personal deposits (Form T.A. 24).

3. *Civil Courts' Deposits.*—At the end of every quarter the presiding Judge of each civil court dealing with treasury which transacts its cash business through the Bank should record a certificate in the following form on the Extract Register of Receipts transmitted to the Treasury Officer—

"I do hereby certify that I have personally examined the register and that the entries are made with the utmost care and regularity."

The Treasury Officer should certify at the end of each quarter at the foot of the consolidated Extract Register of Receipts that the certificate in the above form was furnished by the presiding Judge of each civil court in the district dealing with a treasury which transacts its cash business through the Bank.

Each court should also write up a *plus* and *minus* memorandum of the balance of deposits on the Extract Register of Receipts transmitted to the Treasury Officer as shown below :—

	RS.	P.
Balance at the beginning of the month		
Add receipts during the month ..		
Total		
Deduct payments made during the month (excluding cheques unpaid).		
Balance at the close of the month		

125. In April each year, the Treasury Officer should examine the Registers of Receipts of Deposits (Form T.A. 20) of the second preceding year and transfer to a Clearance Register in Form T.A. 43 with suitable change in the headings, all the outstanding balances which are not reported for lapse under the rules of Government (*vide* Article 127). To this Clearance Register should also be transferred any items in the last preceding Clearance Register but one, that are for special reasons not allowed to lapse to Government.

(Memo No. 156847/SVI/65-12, dated 10th November 1967.)

NOTE.—It is not intended that the Clearance Registers should be used in district treasuries; the repayment of items entered in the Clearance Register should continue to be recorded there, in the original Receipt Registers, *vide* Article 66.

Local Rulings under Article 125.

1. Old items transferred from one Clearance Register to another should be carefully watched by the Treasury Officer. They should in the ordinary course lapse at the end of the two years for which the new register is current. They should not be carried forward to a third Clearance Register without the special sanction of the Accountant-General.

2. At the foot of each Clearance Register, a memorandum in the following form should be appended, and the total amount should be agreed with the closing balance in the *plus* and *minus* memorandum for March excluding the amounts of lapsed deposits :—

	RS. P.
Balance on the 31st March prior to the last year but two	
Balance on the 31st March of the last year but two ..	
Balance on the 31st March of the last year but one ..	
Balance on the 31st March of the last year	
Total	

3. At the beginning of each financial year, each civil court dealing with a treasury which transacts its cash business through the Bank should submit to the Treasury Officer a Clearance Register for all balances outstanding for more than one financial year, excluding therefrom the items of deposits reported for lapse. The deposits authorized to be paid but not yet paid by the treasury should be detailed at the foot of the register and the grand total agreed with the balance as shown in the *plus* and *minus* memorandum.

A memorandum of balances for the last four years should also be given at the foot of the register in the form prescribed in Local Ruling 2 above.

126. For other classes of deposits which are accounted for as personal deposits, a certificate from the administrator of every personal ledger account to the effect that the balance claimed by him is of a named amount, and detailing his outstanding cheques in order to explain the difference between his balance and that admitted by the Treasury Officer in his *plus* and *minus* memorandum should be sent with the Clearance Register.

NOTE.—In respect of sub-treasury personal ledger accounts, the Treasury Officer should certify annually that the credit balance of each sub-treasury personal ledger account agrees with the sum of cash orders ascertained to be outstanding.

Local Rulings under Article 126.

1. The certificate to be furnished regarding the balances of wards' and attached states on the 31st March should be in the following form :—

" I do hereby certify that the balances on the 31st March 19 of personal deposits relating to the wards' and attached estates shown below are Rs. and that the credit balance of each estate as shown below agrees with the balance of the Treasury Officer and there were no outstanding cheques on that date :—

	RS. P.
Estate A ..	
Estate B ..	
Estate C ..	
Total	

Date 19

Administrator."

2. The certificate regarding the credit balances of sub-treasury personal deposit accounts (relating to cash orders) should be in the following form :—

"I do hereby certify that the balance on the 31st March 19 of personal deposits relating to the sub-treasuries shown below is Rs. and that the credit balance of each account agrees with the sum of the cash orders ascertained to be outstanding :—

		RS.	P.
Sub-treasury A	..		
Sub-treasury B	..		
Sub-treasury C	..		
	Total ..		

Date 19 . *Treasury Officer.*"

127. Immediately after 31st March each year, a list of deposits or balances of that year, which lapse under the rules of Government, should also be submitted to the Accountant-General in **Form T.A. 49**. The list should be signed by the Treasury Officer.

For this purpose, the registers of deposits should be taken up early in March and an extract made on ruled paper of those of each class which will, in ordinary course, whether from age or pettiness, lapse at the end of the month. This list should then be reviewed by the Treasury Officer and any item which in his opinion should not be so dealt with should be struck out and at the same time (if it be an item lapsing from age) entered on the first page of the Clearance Registers (*vide* Article 125) for that class, full detail of the reasons why it is not to lapse being given in a covering memorandum. Similarly if any item is repaid in the course of the month, it should be struck out of his list at the same time as the payment is entered in the registers of receipt and repayment. On the 31st March, each of these lists should be checked again with the register of receipts in which the items pertaining to the list should be marked off as having lapsed and been credited to Government on 31st March.

(Memo No. 156847/SVI/65-12, dated 10th November 1967.)

NOTE.—(1) In preparing the lapsed statement the items should be entered in chronological order, and separate totals should be given for deposits relating to different years.

(2) The statement of lapsed deposit prepared by the Madras Taluk Treasury shall be signed by the Assistant Superintendent of Stamps, Madras and sent to the Accountant-General, Tamil Nadu.

(Memo No. 47905/Codes I/71-4, dated 1st July 1971.)

The Annual statement of lapses relating to Munsif court should be prepared by the Treasury in which the detailed a/cs of the dep. are maintained.

Local Rulings under Article 127.

1. *General.*—The Treasury Officer should simply deduct the total amount of lapses from the *plus* and *minus* memorandum of deposits for March and not make any transfer adjustments of it in his accounts, as this is made in the office of the Accountant-General after the statement have been verified.

2. *Civil Courts' Deposits—(a) The High Court and the City Civil Court.*—The High Court and the City Civil Court will prepare annual statements of lapses and send them to the Accountant-General.

In the case of the Presidency Court of Small Causes, when deposits lapse by efflux of time, the court clears the deposits head by actually drawing a cheque to the credit of the Government out of the deposits and remitting it to the bank for adjustment.

Extract registers of receipts and repayments, annual clearance registers and statements of lapses are not sent to the Accountant-General. The detailed records in the court are inspected locally by the Outside Audit Staff of the Accountant-General's Office.

(b) *Mufassal Civil Courts*—(i) *Courts dealing with treasuries which do not transact their cash business through the Bank.*—Each year the Judge should send to the Treasury Officer two statements of sums received in his court and in courts subordinate to it as deposit which have lapsed under the rules and are to be credited to the Government under the orders of the competent authority. The statements should specify for each deposit the date of receipt, the number and the existing credit balance. One of the statements should include deposits not exceeding five rupees, unclaimed for one whole year ending with the 31st December of the previous year, balances not exceeding five rupees of deposits partly repaid during that year and of all sums deposited in the court on account of batta to witnesses, and of all sums paid into such court for securing the services of Government Officers, which balances and sums have been unclaimed for the whole of that year. The Judge should attach a certificate to the statement stating that he has accorded sanction for crediting to the Government, the items shown in the statement. This statement should be sent to the Treasury Officer on or before the 15th March of each year. The other statement should include all sums other than those mentioned in the statement of items not exceeding five rupees, etc., lapsing on the first January of that year, if they have remained unclaimed for more than three full years, the period of three full years being computed with reference to the date of last payment and not from the date of original deposit. The Judge should append a certificate to the statement that he has accorded sanction for crediting to the Government the items shown in the statement. This statement should be sent to the Treasury Officer by the 15th March each year.

(ii) *Courts dealing with treasuries which transact their cash business through the Bank.*—At the end of each financial year the presiding Judge of each court should furnish direct to the Treasury Officer of the district two statements of lapses in the manner prescribed in clause (i) above.

3. *Criminal Courts.*—The annual statements of lapses relating to the Presidency Magistrates' Courts should be prepared by the presiding Magistrates and sent to the Accountant-General. The annual statements of lapses relating to mufassal criminal courts should be prepared by the treasury in which the detailed accounts of the deposits are maintained.

4. When the list of lapses of deposits is made up by the Judge or Magistrate, notice of the amount which has lapsed should be sent to the Treasury Officer or the Bank so that the amount may be deducted in the personal ledger. All items which have lapsed should also be excluded from the *plus* and *minus* memorandum furnished by the court for the month of March of each year.

5. *Lapses of Official Receivers' deposits.*—Official Receivers should prepare lists of items which will lapse to the Government and submit them to the treasury by the 31st March in each year with a cheque in favour of the Treasury Officer for the total amount of these items. The Treasury Officer should submit the lists to the Accountant-General along with the monthly treasury account.

6. *Lapsed deposits in sub-treasuries.*—In April of each year the Treasury Officer should prepare statements of lapses of revenue and criminal courts' deposits and forward them to the sub-treasuries of the district. Mufassal civil courts should prepare statements of lapsed civil courts' deposits in April of each year and send them to the Sub-treasury Officers concerned through the Treasury Officer. On receipt of these statements, the Sub-treasury Officer should make an entry, under his own initials, of the lapsing of each deposit in the register of receipts.

When the month's accounts are closed, the sum lapsed should be subtracted from the balance in the *plus* and *minus* memorandum.

PART III.

CHAPTER V.—ACCOUNTS OF SMALL COIN DEPOTS.

[NOTE.—This chapter relates solely to Central transactions and has therefore been omitted.]

*   *   *   *   *

Foreign Remittance

Remittances whether made direct or ~~indirect~~ through currency chests made to any Treasury or received from any Treasury outside the State are Foreign Remittances and shown in Central Govt's A/cs.

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LIST OF FORMS.

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X-B	Schedule of Payments relating to Travelling Allowance, Contingencies and Miscellaneous Charges.	82
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„ XVIII	Register of Immova[illegible] of ment property in respect of Government buildings under the administrative charge of .... department.	6
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Form T.A. 6.

[*See* Chapter III, Article 44.]

REGISTER OF RESERVE BANK DEPOSITS.

CENTRAL/STATE.

For the month of 19

TREASURY.

Date. (1)	Net payments. (2) RS. NP.	Net receipts. (3) RS. NP.	Initials of Treasury officers (4)
Total for the month			
Deduct Payments/Receipts			
Net Payments/Receipts			

NOTE.—There will be only one entry in column (2) or column (3), as the case may be against each date. When the total receipts exceed the total payments, the difference will be posted in column (2) and when the total Payment exceed the total receipts, the difference will be posted in column (3).

Form T.A. 7.

[*See* Chaptor III, Article 46.]

REGISTER OF MISCLASSIFICATIONS BY THE BANK.

THE BRANCH OF THE STATE BANK OF INDIA.

Date of Bank Scroll.	Particulars of bills and (or) chalans.	Receipts. RS. NP.	Payments. RS. NP.
	A. Central transactions included in the State statement.		
	Chalan No. 726— IV. Taxes on Income other than Corporation Tax—Ordinary collections	875 00	
	Voucher No. 82— 27. Scientific Departments—Headquarters Office—Other Offices and Observatories—Pay of Establishments.		320 00
	Voucher No. 90— 20. Miscellaneous—Registrar of Joint Stock Companies—Pay of Establishments.		180 00
	Total—A ..	875 00	500 00
	B. State transactions included in the Central statement.		
	Chalan No. 751— IX. Land Revenue—Ordinary Revenue	7,500 00	
	Chalan No. 758— XV. Registration—Fees for registering documents	100 00	
	Voucher No. 94— 28. Education—Secondary—Government Secondary Schools—Government Secondary Schools for Boys—Pay of Establishments.		270 00
	Voucher No. 102— 23. Police—District Executive Force—District Police—Voted—Pay of office establishments.	..	410 00
	Total—B ..	7,600 00	680 00

Form T.A. 8.

[*See* Chapter III, Article 47.]

DAILY SHEET OF SUB-TREASURY FOR 197

Daily Sheet No.

RECEIPTS.

Major Head of account. (1)	Amount. (2) Rs. nP.	Remarks. (3)
Opening Balance:—		
Total ..		

PAYMENTS.

Major Head of account. (1)	Sub-Treasury voucher number. (2)	Amount. Rs. P. (3)	Total. Rs. P. (4)	Remarks. (5)
Closing balance				

DETAILS OF CLOSING BALANCE.

	Rs. P.	Rs. P.	
Currency notes (Total) ..			
Current rupees (Total) ..			
Current small coin (Total) ..			Balance of Permanent Advance.
Uncurrent coin (Total) ..			
Grand Total			Balance of Amanath.

The prescribed maximum normal balance is Rs. .

* NOTE.—If the closing balance exceeds this amount, the reasons must be stated.

Certified that all the Chalans and Vouchers except those which are required to be retained are enclosed to the Daily Sheet and no other Chalan or Voucher listed in the Daily Sheet has been retained at the Sub-Treasury.

Double Lock Officer.

Sub-treasury Officer.

(Memo. No. 1145/61/SVI/66—4, dated 22nd February 1967.)

Form T.A. 10.

[*See* Chapter III, Article 57.]

" REGISTER/SCHEDULE OF RAILWAY/POST & TELEGRAPHS/DEFENCE/ DEPARTMENT RECEIPTS".

During the month of 196 .

Date of receipt.	Payments made into treasury by officers of the department. *				† Payments made into treasury on account of officers of the department. From whom received.	On What account.	On account of——.	On account of——.	On account of——.	On account of——.	Other items.	Daily total carried to Day-book.	Remarks.
	RS. NP.	RS. NP.	RS. NP.	RS. NP.			RS. NP.	RS. NP.	RS. NP.	RS. NP.	RS. NP.	RS. NP.	

* Here should be entered the official designation of the officer concerned. All payments made by the officer (including his subordinates) should be entered in this column.

† These columns should be filled up only when payments into the treasury are not made by officers of the department but by others on their account.

(Memo. No. 127952/Codes/63-5, dated 24-12-1964.)

Form 10-A.

SCHEDULE/REGISTER OF "PUBLIC WORKS" DEPARTMENT RECEIPT DURING THE MONTH OF 196 . HEAD OF ACCOUNT "PUBLIC WORKS REMITTANCE I. REMITTANCE".

Treasury.

Serial number.	*Sub-Treasury*, Treasury in which remitted.	Date of Receipt.	Designation of the Departmental Officer who has remitted the amount.	Challan Number.	Payment made into Treasury by officers of *Division. Amount. RS. P.	*Division. Amount. RS. P.	*Division. Amount. RS. P.	So on.	Amount Misclassified under the head of account.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
				Total.						

* Here should be entered the Name of the Division Concerned.

Certified that the total of Rs. agrees with the total credit shown under the heads of account PUBLIC WORKS Remittances I, Remittances in S.A. for the month of

(Memo. No. 6303/Codes/65-6 dated. 29-12-1965.)

Treasury Officer.

Form T.A. 11.

[*See* Chapter III, Article 57.]

REGISTER OF PAYMENTS MADE TO OFFICERS OF THE RAILWAY/POST & TELEGRAPHS/ DEFENCE/DEPARTMENT.

On cheques against letters of credit or otherwise from *to* 196 .

		Cheque Book number.				‡	Cheque Book number.				‡	Cheque Book number.				‡	Cheque Book number.				
† Date of payment	Serial number.	Number of cheque.	Amount.	* Balance.	* Initials of T.O.	Serial number.	Number of cheque.	Amount.	* Balance.	* Initials of T.O.	Serial number.	Number of cheque.	Amount.	* Balance.	* Initials of T.O.	Serial number.	Number of cheque.	Amount.	* Balance.	* Initials of T.O.	Daily total of payment carried to Day-book.
			RS. NP.	RS. NP.				RS. NP.	RS. NP.				RS. NP.	RS. NP.				RS. NP.	RS. NP.		RS. NP

* Entries should be made in the column of " balance " only when the amounts are drawn against letters of credit. Each such entry and each payment entry must be attested by the Treasury Officer's initials, who should see that the balance is correct in each case.

† In the case of payments at the Bank or at sub-treasury, it should be sufficient to enter in the register the daily total paid and to note the balance available after each such entry.

‡ A separate column should be used for each officer having a letter of creditor separate account on the treasury.

(Memo. No. 127992/Codes/63-5, dated 24th December 1964).

Form T.A. 12.

[*See* Chapter III, Article 58.]

CONSOLIDATED RECEIPT-*CUM*-SCHEDULE FOR FOREST CASH REMITTANCES.

TREASURY.

From *Forest* *Division*

For 19

Received from the officer-in-charge of Division the sum of Rs. as detailed below for credit to the Forest Department.

Date of Remittances to Treasury or Sub-treasury.	Name of Treasury or Sub-treasury.	By whom remitted.	Number of each chalan.	Amount remitted with each chalan.	Number of Cr. Item and the date of entry in Forest Account.
				RS. P.	

Countersigned.

Forest Officer,

Division.

Officer-in-charge of Treasury,

19

Dated 19

Form T.A. 13.

[*See* Chapter III, Article 58.]

REGISTER/SCHEDULE OF FOREST CHEQUES PAID.

during 19

TREASURY.

Date of payment.	Particulars of cheques.		By whom drawn.	Division.	Division.	Remarks.
	Number.	Date.				
				RS. P.	RS. P.	

Form T.A. 20.

[*See* Chapter III, Articles 61 and 66.]

REGISTER OF RECEIPTS OF DEPOSITS.

In the month of *at* *Treasury.*

Date of receipt and chalan number.	Number of each deposit.	Details of repayments.		From whom received.	Nature of deposit.	Name of the court or authority ordering the deposit.	Amount of each deposit.	Initials of Treasury Officer.	Daily total carried to Day-book.	Date.	Name of the court or the authority ordering the repayment.	Amount of each repayment.	Balance.	Initials of Treasury Officer	ear and date on which lapsed and redited to Government.
		Sub-Treasury number.	District Treasury number.				RS P.					RS. P.	RS. P.		

NOTE.—The entry in the column "Nature of deposit" should be sufficient to explain why the amount is deposited.
(Memo. No. 24572/Codes/64-4, dated 30th October 1964.)

Form T.A. 21.

[*See* Chapter III, Article 66.]

REGISTER OF REPAYMENTS OF DEPOSITS.

In the month of *at* *Treasury.*

Detail of Original Deposit.			Date of present repayment.	Number of repayment voucher.	To whom repaid.	Amount repaid.		Initials of		Daily total carried to Day-book.	Remarks.
Date of receipt.	Number as per register of receipts.	Amount or balance of deposit.				In cash.	By transfer.	Accountant.	Treasury or disbursing Officer.		
		RS. P.				RS P.	RS. P.			RS. P.	

Form T.A. 22.

[*See* Chapter III, Articles 68 and 73.]

REGISTER OF PERSONAL DEPOSITS.

Treasury on account of

Date.	Number of payment cheque.	Amount received.		Amount paid.		Balance after each transaction. *		Treasury Officer's Initials.
		RS	P.	RS.	P.	RS.	P.	

* If there be large number of transactions on the same day, a balance need not be struck after each transaction but the Treasury Officer, if there be any possibility of an overdrawal should, by totalling the items of receipts and refunds and striking the balance whenever necessary, satisfy himself that the balance is not overdrawn. The Treasury Officer should however, invariably strike a total at the end of each day's transactions.

Form T.A. 23.

[*See* Chapter III, Article 69.]

REGISTER OF CASH ORDERS ON SUB-TREASURIES ISSUED AND ADJUSTED.

Personal Ledger Account with   *Sub-treasury.*

Orders issued.															Orders paid.					
				Initials.							Payment at Sub-treasury.									
Date.	Number of order.	Payee.	Value how received.	Accountant.	Treasurer.	Amount of each order.		Initials of Treasury Officer.	Daily total to be carried to Register of Personal Deposits.		Date.	Amount.		Date.	Number of order.	Amount of order.		Daily total to Register of Personal Deposits.	
						RS.	P.		RS.	P.		RS.	P.			RS.	P.	RS.	P.

The column "Payment at Sub-treasury" is provided under "Orders issued" in order to give space for marking off paid orders and ascertaining whether the total of the orders outstanding agrees with the balance on the books. The balance month by month (the difference between the sums of the two columns of daily totals) should be carried forward to the new month to the column "Daily total" under "Orders issued." Under "Orders paid" the entries should be made in the order in which the paid orders are received back from the sub-treasury without reference to the period of issue, and the total should be agreed with the total charge in the sub-treasury account; the payments should at the same time be marked off in the issue columns from the original paid orders. The orders may be numbered in a general series for the whole district, but those on each Sub-treasury must also be numbered in a separate annual series. The column "Value how received" is intended for remarks denoting cash or transfer.

Form T.A. 24.

[*See* Chapter III, Articles 70 and 73.]

REGISTER OF DAILY RECEIPTS AND REPAYMENTS OF PERSONAL DEPOSITS.

at the . *Treasury in the month of* 196

Receipts.

Date.	Account No.				Daily total to Day book.
		NP.	RS. NP.	RS. NP.	RS. NP.
Total					

Payments.

Date.	Account No.				Daily total to Day book.
		NP.	NP.	RS. NP.	RS. NP.

A separate column on each side should be assigned to each account, in which the daily gross receipt and gross charge should be entered from the personal ledger. Thus there should be but one single line in this register for the transactions of all personal ledger accounts each day and its cross totals should give the figures to pass into the cash book. A page of foolscap has probably breadth enough for nine such accounts if there be more than one page can accommodate, either the two sides may be separated into different parts of the same volume, the same columns being carried across both pages, or more than one register may be opened, and the totals of the second, third etc., carried into separate columns of the first.

Form T.A. 25.

[*See* Chapter III, Article 78.]

Register of Telegraphic/Transfer issued by............

(Name of Issuing Office).

Schedule No............

Date:

Name of applicant.	Exchange Rate.	Amount.	Telegram charges. RS. P.	No.	Telegram confirmation.	Initials.	Name of payee.	Drawn on Office.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Place.	Amount.	Initial.	Acknowledgment received on.	Duplicate P. O. received on.	Date of payment.	Initials.	Remarks.
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)

Schedule of telegraphic/Transfers issued by..........

(Name of Issuing Office)

Schedule No...........

Date:

Name of payee.	Drawn on Office.	Place.	Amount.	Initials.	For use in C. A. S. marked off on.	Initials.	Remarks.

Forwarded to the Manager, Reserve Bank of India, Central Accounts Section, Nagpur.

It is certified that.

(*a*) Drafts aggregating Rs............ have been issued on date.

(*b*) The total of Drafts, TTs. and M.Ts. issued on date is Rs............ which agrees with the total receipts (excluding exchange on account of issue of remittances under the Reserve Bank of India Remittances Facilities scheme as per this office cash book.

Officer in-charge.

[G.O. Ms. No. 1081, Finance, dated 6th December 1968.]

Form T.A. 25–A.

[See **Chapter III, Article 78.]**

Register of Drafts issued by..................

(Name of issuing office).

Schedule No............. Date:

Name of applicant.	Name of payee.	Exchange Rate per cent.	Amount. Rs. P.	Draft No.	Drawn on Office Place.	Amount. Rs. P.	Initials.	Remarks.

Schedule of Drafts issued by............

(Name of issuing office).

Schedule No............. Date:

raft No.	Drawn on Office place.	Amount. Rs. P.	Initials.	For use in C. A. S. Marked off on.	Initials.	Remarks.

Forwarded to the Manager, Reserve Bank of India, Central Accounts Section, Nagpur.

It is certified that :—

(a) Draft form Nos............ have been destroyed on date as being spoilt.

(b) Draft form Nos............ have been used on date for issue of duplicate (s).

(c) Draft form Nos............ have been lost from the custody of this office and the loss has been advised to the Currency officer.

(d) T. Ts./M. Ts. aggregating Rs............ have been issued on date.

(e) The total of Drafts, T. Ts. and M. Ts. issued on date is Rs............ which agrees with the total receipts (excluding exchange) on account of issue of remittances under the Reserve Bank of India Remittance facilities scheme as per this office cash book.

Officer-in-charge.

[G. O. Ms. No. 1081, Finance, dated 6th December 1968.]

Form T.A. 25-B.

[*See* chapter III Article 78.]

Subsidiary Register of Issue-cum-Drawing Schedules.

Date of drawing.	As per Issue-cum-Drawing Schedule Register (Form T. A. 25 and T.A. 25-A)		Amount received.	Exchange Amount.	Daily total carried to the day book.	Remarks.
	Page No.	Serial No.				

[G. O. Ms. No. 1081, Finance, dated 6th December 1963.]

Form T.A. 26.

[*See* Chapter III, Article 82.]

REGISTER OF RESERVE BANK OF INDIA REMITTANCES ENCASHED

During the period from to

Number of Item.	Drawn		Nature of drawing.	Name of payee.	Serial number of remittance. *	Amount.	Initials of Treasury. Sub-treasury Officer.	Remarks.
	By.	Place.				RS. NP.		

* In case of Telegraphic Transfers the name of the beneficiary should be given.

Form T.A. 31.

[*See* Chapter III, Article 91.]

REGISTER OF ADVANCES $\frac{\text{MADE}}{\text{RECOVERED}}$

TREASURY.

In the month of 196

Date.	Number of Chalan / Number of voucher	From whom received. / To whom paid.	Loans and Advances.	Advances Repayable.	Daily total carried to Day Book.	Initials Treasury Officer.	Remarks.
			RS. NP.	RS. NP.			

Form T.A. 33.

[*See* Chapter III, Article 91.]

REGISTER OF PENSIONS PAID.

TREASURY.

During the month of 19

Date.	Number of voucher.	Name of pensioner.	Period for which pension is paid.	Superannuation and retired allowances charged. — Pensions payable to officers appointed by the Secretary of State.	Superannuation and retired allowances charged. — Other pensions.	Superannuation and retired allowances Charged / Voted	Compassionate allowances.	Gratuities Charged. / Voted.	Compassionate Gratuities Charged / Voted.	Pensions for distinguished and meritorious services.	Income-tax recovered.	Other deductions.	Net amount paid.	Daily total carried to Day Book.	Initials of Treasury Officer.
				RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	

Form T. A. 33-A.

(*See* Chapter III, Article 91).

SUBSIDIARY REGISTER OF PENSION PAID.

GOVERNMENT TREASURY.

Number of the voucher	P. O. number.	Name of the pensioner	Period for which the amount is paid.	Amount of [illegible]ly pension.	Amount of cost of living allowance.	Amount of special living allowance.	Total.	Monthly W. and OP. abatement.	Net pension payable.	*Less other Government Income Tax.	Other deduction and Nature.	*Amount debitable to other Governments.	Less Indian Income Tax.	Net amount p d.	Daily total carried to the Day Book.	Initials of the Treasury Officer.
				Rs. P.												

*The name of the Government should be specified in each case in the register.

(Memo No. 18755/Codes/59-1, dated 30th April 1959).

Form T.A. 34.

[*See* Chapter III, Article 91.]

REGISTER/SCHEDULE OF PAYMENT OF COUPONS ON BEARER BONDS.

TREASURY.

For the month of 19

Date.	Number of bond.	Amount of bond.	Particulars of the coupons paid.		Amount of coupons paid*.			Deductions of Income-tax.	Net payment.	Treasury Officer's initials.	Daily total of net payments.
			Half-year represented by coupons.	Dividend numbers of coupons.	4% of	3½% of	3% of				
		RS. P.			RS. P.	RS. P.	RS. P.	RS. P.	RS. P.		RS. P.

* Sub-column should be opened according to local requirements.

Form T.A. 35.

[*See* Chapter III, Article 91.]

REGISTER/SCHEDULE OF PAYMENTS OF INTEREST ON PROMISSORY NOTES/STOCK CERTIFICATES.

TREASURY.

For the month of 19

Date.	Number of voucher.	Name of payee.	Number of note.	Amount of note.	Date up to which paid.	Number of half-years for which paid.	Interest paid.*				Deduction of Income-tax credited *per contra*.		Net payment.	Daily total of gross payments.	Initials of Treasury Officer.
											Amount.	Rate.			
				RS. P.			RS. P.	RS. P.	RS. P.		RS. P		RS. P.	RS. P.	
	Total														

* Name of loan should be entered in the blank columns as required.

Total (in words) ——————

Treasury Officer.

Form T.A. 39.

[*See* Chapter IV, Article 102.]

SCHEDULE OF FOREST REMITTANCES.

TREASURY.

Credited during ______ *as acknowledged in separate consolidated treasury receipts* (*Form T.A.* 12).

Item number.	Name of division.	Amount. Rs. P.	Remarks.
	Total ..		

Form T.A. 42.

[*See* Chapter IV, Article 104.]

SCHEDULE OF PAYMENTS/CHEQUES PAID.

On account of *Department* / *Railway* / *Post & Telegraphs/Defence* *from* *to* 19

Date of payment.	Serial number.	Number of Voucher/Cheque.	Amount.	Remarks.
			RS. nP.	

(Memo No. 127092/Codes/63-5, dated 24th December 1964).

Form T. A. 42-A.

SCHEDULE OF CHEQUES PAID ON ACCOUNT OF................. DEPARTMENT DURING THE MONTH OF..................19 .

TREASURY. HEAD OF ACCOUNT.........

Serial Number.	Sub-Treasury. Treasury in which Paid.	Date of Payment.	Designation of the Departmental Officer who has issued the cheque	Cheque Number and Date.
(1)	(2)	(3)	(4)	(5)

Payment made by the Treasury on account of				Amount misclassified under the head of account	Remarks.
*Amount.	*Amount.	Amount.	Amount.		
(6)	(7)	(8)	(9)	(10)	(11)
				RS. NP.	

*Here should be entered the Name of the Division concerned. Total Rs.

Certified that the total of Rs. ....agrees with the total debit shown under the head of account Public Works II cheques in S.A............................for the months of ....19 .

Treasury Officer.

(Memo No. 6303/Codes/65-6, dated 29th December 1965).

Form T.A. 43.

[*See* Chapter IV, Articles 105 and 126.]

EXTRACT REGISTER OF RECEIPTS OF DEPOSITS

at the *Treasury in the month of* 19 .

Date.	Number of each deposit.	From whom received.	Nature of each deposit.	Amount of each deposit	For use in the Accountant General's Office: In the year of receipt. (12 monthly columns.)	In the first year following the year of receipt. (12 monthly columns.)	Total repayment on each deposit.	Balance of each deposit: Lapsed.	Balance of each deposit: Transferred to clearance register.
				RS. NP.			RS. NP.	RS. NP.	RS. NP.

N.B.—It is not necessary to total the last three columns of this register.

Form T.A. 44.

[*See* Chapter IV, Article 107.]

[For use only where a duplicate (carbon) copy of Form T.A. 21 is not utilised for the purpose.]

LIST OF REPAYMENTS OF DEPOSITS

of *Treasury for the month of* 19

Detail of original deposit.			Number of repayment voucher.	Amount repaid.
Date of receipt.	Number as per Register of Receipts.	Amount or balance of deposit.		
				RS. NP.

Form T.A. 45.

[*See* Chapter IV, Article 108.]

EXTRACT REGISTER OF RECEIPTS AND PAYMENTS OF PERSONAL DEPOSITS.

at the *Treasury in the month of* 196 .

Accounts.	Opening balances.		Receipts of month.		Total credits.		Number of vouchers.	Payments.		Closing balances.	
	RS.	NP.	RS.	NP.	RS.	NP		RS.	NP.	RS.	NP.
Total ..											

Form T.A. 46.

[*See* Chapter IV, Articles 90 and 110.]

PLUS AND MINUS MEMORANDUM

of *for* 196 .

Nature of transactions.	Balance from the last month.	Additions to balance this month.	Total.	Deductions from balance.	Balance at the end of month.	Remarks.

TREASURY,

Dated 19 . *Treasury Officer.*

Form T.A. 49.

[*See* Chapter IV, Article 127.]

STATEMENT OF LAPSED * DEPOSITS

of the *Treasury, for the year* 19

Particulars of deposit.			For use in Accountant-General's Office.			Remarks.
Year.	No.	Balance lapsed.	Number and date of refund order.	Amount of refund sanctioned.	Initials.	
		RS. NP.		RS. NP.		

* Civil courts; Criminal courts or Revenue.

orm A. 1.

[*See* Chapter III; Local Ruling 1 under Article 29.]

SHROFF'S CASH-BOOK.

Taluk.

RECEIPTS.

Date.	Particulars.	Person by whom paid.	Serial number.	Total amount of receipts.	Currency Notes. Number.	Currency Notes. Value.	Silver. Rupees.	Silver. ½ rupee.	Silver. ¼ rupee.	Silver. ⅛ rupee.	Nickel. 4 annas.	Nickel. 2 annas.	Nickel. 1 anna.	Bornze and copper. Double pice.	Bornze and copper. Single pice.	Bornze and copper. Half pice.	Bornze and copper. Pie pieces.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)		(7)				(8)			(9)				(10)
				RS. A. P.		RS.	RS.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A. P	RS. A. .	RS. A. P.	RS. A. P.	
Dec. 1902, 2 ..																		
		Total ..		3,046 13 11	8	290	2,710	14 8	13 8	8 0	..	..	..	0 10 0	1 2 6	..	0 0 11	

CHARGES.

Date.	Particulars.	Persons to whom paid.	Serial number.	Total amount of charges.	Currency notes. Number.	Currency notes. Value.	Silver. Rupees.	Silver. ½ rupee.	Silver. ¼ rupee.	Silver. ⅛ rupee.	Nickel. 4 annas.	Nickel. 2 annas.	Nickel. 1 anna.	Bronze and copper. Single pice.	Bronze and copper. Half pice.	Bronze and copper. Pie pieces.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)		(7)				(8)			(9)			(10)
				RS A. P.		RS.	RS.	RS.		RS. A.	RS. .	RS. A.	RS.	RS. A P.	RS. A. P.	RS.	
Dec. 1902, 2 ..																	
		Total ..		8,999 3 4	2	20	8,940	13 8		13 8	..	..	..	0 8 0	1 4 6	0 6 10	

Shroff.

Double Lock Officer.

Sub-Treasury Officer.

Form T.A. II.

[*See* Chapter III, Local Ruling 1 under Article 29.]

SHROFF'S CASH BALANCE REGISTER.

For the   *day of*   196 .

—	Notes.		Silver.				Nickel.			Copper and bronze.				Total.
	Number.	Value.	Rupees.	$\frac{1}{2}$ rupee.	$\frac{1}{4}$ rupee.	$\frac{1}{8}$ rupee.	4 annas.	2 annas.	1 anna.	Double pice.	Single pice.	Half pice.	Pie pieces.	
(1)	(2)		(3)				(4)			(5)				(6)
		RS.	RS.	RS. A.	RS.	RS. A.	RS.	RS. A.	RS. A.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Opening balance ..														
Issues from double lock														
Receipts from public ..														
Total ..														
Issues to the public ..														
Balance ..														
Add or subtract exchanges ..														
Balance ..														
Put away in double lock. ..														
Closing balance ..														

NOTE.—(1) The Sub-treasury Officer should check that—

(i) the opening balance agrees with the closing balance of the previous day;
(ii) issues from double lock agree with the entries in M.T.C. Form 81;
(iii) the receipts and issues to the public agree with the totals of T.A. Form I.
(iv) the amount put away agrees with the entry in M.T.C. Form 81; and
(v) the closing balance represents the cash in single lock.

(2) The total of the closing balance should be entered also in words.

Shroff.

Double Lock Officer.

Sub-Treasury Officer.

Form

[*See* Chapter, III, Local Ruling

DAY

State day-book of

Receipts.

Chalan number.	Particulars.	Head of account.	Cash. Rs	np	Transfer. RS.	NP.	Total. RS.	NP.
1297	Sub-Registrar......Circle.	XV. Registration—Fees for registering documents.	100	00	..		..	
		Search fees	5	00	..		105	00
	Travelling allowance bill of Inspector of Excise ....Circle.	X. State Excise Duties—Recoveries of overpayments.	..		5	00	5	00
1252	Y. Gnanamani Clerk, Collector's Office (Account Test.)	XXI. Miscellaneous Departments—Examination fees.	6	00			6	00
07	A. V. Pillai.. .. .. (Special Test).	Do.	8	00			8	00
79	Assistant Surgeon	XLIX. Stationery and Printing—Sale of Gazettes and Other Government publications.	1	00			1	00
	AS PER CHITTAS— IX Land Revenue ..		800	00	..		800	00
	X. State Excise Duties.	....	1,200	00	..		1,200	00
	XIV. Stamp	Non-judicial ..	285	00	15	00	300	00
	Local Fund Deposits ..	District Board Funds ..	500	00	30	00	530	00
	Government Provident Fund subscriptions.	State Provident Fund	..		25	00	25	00
	Amount transferred from Central day-book..	Adjusting account between Central (Non-Railways) and State.	300	00	402	00	792	00
		Total ..	3,205	00	567	00	3,772	00

Total day-book receipts

Last day's balance .. ..

Charges

Balance .. ..

Rupees three thousand eight

(a) The deduction is made up of Income-tax Rs. 10, General Provident Fund (Central) Rs. 14.50 and sub-Insurance should be entered in the adjustment columns of the chittas for Income-tax and Postal Life Insurance both of should be entered in the General Provident Fund Register (State)

(b) Out of this sum of Rs. 280 Rs. 30 represent a credit to District Board Funds and the balance of

Central day-book of

			RS.	NP.	RS.	NP.	RS.	NP.
	Recovery of travelling allowance advance from Income-tax Officer .. Circle.	Objection Book Advances (Central).	..		200	00	200	00
	Adjustment from District Board Elementary Education Funds.	Account between Madras and Post and Telegraphs.			250	00	250	00
	AS PER CHITTAS— IV. Taxes on Income other than Corporation tax.		300	00	27	50	327	50
	General Provident Fund (Central).	....	..		14	50	14	50
	Total receipts transferred to State day-book.	Adjusting Account between Central (Non-Railways) and State.	— 300	00	— 402	00	— 702	00
		Total ..	Nil.		Nil.		Nil.	

(c) The Income-tax deducted should be entered in the adjustment column of the Income-tax chitta.

T.A. III.

under Articles 32–34.]

BOOK.

Treasury (non-bank) for

Disbursements.

Voucher number.	Particulars.	Head of account.	Cash.		Transfer.		Total.	
			RS.	NP.	RS.	NP.	RS.	NP.
128	Sub-Registrar—Contingent bill.	15 Registration—District Charges—Contingencies.	50	00	..		50	00
129	Supplemental pay of the office of District and Sessions Judge.	21 Administration of Justice—Civil and Sessions Courts—Pay of Establishments.	200	50	(a) 49	50	250	00
130	Travelling allowance bill of Revenue Divisional Officer.	19 General Administration—District Administration—Subdivisional Establishments—Travelling allowance.	112	00			112	00
131	Transfer travelling allowance bill of K. G. D. Ayyangar, Senior Inspector of Co-operative Societies.	Advances Repayables—Objection book advances—Other officers.	100	00			100	00
132	Travelling allowance bill of A. B. Jack.	10. State Excise Duties—District Executive Establishment—Allowances and Honoraria.	96	00	5	00	101	00
	AS PER CHITTAS— 14. Stamps—Discounts on sale of stamps.	Non-Judicial ..			15	00	15	00
	Local Fund Deposits ..	Elementary Education Funds.	300	00	(b) 280	00	580	00
	Charges transferred from Central day-book.	Adjusting account between Central (Non-Railways) and State.	260	50	217	50	478	00
		Total ..	1,119	00	567	00	1,686	00

RS.	NP.
3,772	00
1,800	00
5,572	00
1,086	00
8,886	00

hundred and eighty-six only.

scription to General Provident Fund (State) Rs. 25. The deduction on account of Income-tax and Postal Life which will be subsidiary to the Central day-book while the deduction on account of General Provident Fund

Rs. 250 represent a credit to the head " Account Current between Madras and Post and Telegraphs."

the treasury for

			RS.	NP.	RS.	NP.	RS.	NP.
120	Transfer—Travelling allowance bill of the Income-tax Officers Circle.	4. Taxes on income other than Corporation tax.	100	50	200	00	300	50
121	Contingent bill of the Income-tax Officer.	4. Taxes on income other than Corporation tax.	57	50			57	50
122	V. P. Ayyar ..	16. Interest on Ordinary Debt on Central Loans—5 per cent 1929–47.	102	50	17	50	(c) 120	00
	Total payment transferred to State day-book.	Adjusting Account between Central (Non-Railways) and State.	— 260	50	— 217	50	— 478	00
		Total ..	Nil.		Nil.		Nil.	

Form T.A. IV.

[*See* Chapter III, Local Ruling 5, under Articles 64–67.]

WEEKLY STATEMENT OF RECEIPTS AND PAYMENTS OF DEPOSITS UNDER THE PROVISIONS OF THE MADRAS ESTATES LAND ACT.

Debit.						Credit.					
Date.	Serial number of voucher.	Number of the suit execution petition or sale application.	Name of payee.	Purpose for which the deposit was made.	Amount.	Date.	Serial number of chalan.	Number of the suit execution petition or application.	Name of the depositor.	Purpose for which the deposit is made. Balance brought forward.	Amount.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			Balance to credit..		RS. P.						RS. P.
			Total ..							Total ..	

STATION

Date

To

The Revenue Divisional Officer.

Officer-in-charge of the Treasury.

Form T. A. V.

[*See* Chapter III, Local Ruling 3 under Articles 68–70.]

CHECK REGISTER OF CASH ORDERS.

Payable in the *Taluk for the year* 19

Date of cash orders.	Number.		To whom payable	Amount of cash orders.	Initials of the Sub-treasury Officer.	Date of payment and to whom paid.	Amount paid.	Initials of the Sub-treasury Officer.	Abstract of daily payments.			Remarks.
	Printed.	Special.							Date of payment.	Numbers of the cheque paid.	Daily totals carried to Cash or Day-book.	
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
				RS. P.			RS. P.				RS. P.	

Form T.A. VI.

[*See* Chapter III, Local Ruling 2 under Articles 75-77.]

REGISTER OF REPAYMENTS OF DEPOSITS AT SUB-TREASURIES.

In the taluk of *in the district of* *during the month* 19

Details of original deposit											
Date of receipt.	District Treasury number as per register of receipts.	Taluk number.	Amount or Balance of deposit.	Date of present repayment.	Number of repayment voucher.	To whom paid.	Amount paid in cash.	Amount paid by transfer.	Initials of the Section Head/ Sub-Treasury Officer.	Daily total carried to Day book.	If adjusted to proper head state in what amount and in what item included, and under what head credited.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			RS. P.				RS. P.	RS. P.		RS. P.	

Form T.A. VII.

[*See* Chapter IV, Local Ruling 2 under Articles 95-99.]

DAILY CLASSIFIED LIST.

For *date*

Description of item.	Amount of each item.	Amount entered in posting register.	Major head total.
(1)	(2)	(3)	(4)
	RS. P.	RS. P.	RS. P.

Checked and agreed with the day-book. The differences are accounted for by the refunds of revenue or cash recoveries taken as abatement of charges as explained below :—

Section Head/Sub-Treasury Officer.

Posted in posting register.

Accountant.

Form T.A. VIII.

[*See* Chapter IV, Local Ruling 5 under Articles 95-99.]

TRANSFER SLIP.

Monthly serial No. , *dated* 19 .

Page of posting register in which posted.	Dr. Amount	Account Heads.	Cr. Amount.	Page of posting register in which posted
	RS. P.		RS. P.	

Explanation of the necessity for the alteration

Posted.	Initials of Acctt.	Initials of Section Head/ Sub-Treasury Officer.	Initials of Section Head/ Sub-Treasury Officer.	Initials of Acctt.	Posted.

Signature of Section Head/Treasury Officer.

Form T.A. IX.

[*See* Chapter IV, Local Ruling 8 under Articles 95-99.]

ALTERATION MEMORANDUM.

Treasury Account of *district.*

What month's account.	Amount to be adjusted.	To the debit of original amount.	To the credit of Original amount.	Reasons for adjustment.
	RS. P.	RS. P.	RS. P.	
TOTAL ..		Rupees (in words).		

I have personally satisfied myself that the alteration (s) proposed $\frac{\text{is}}{\text{are}}$ necessary.

TREASURY OFFICE,

Dated 19 .

Treasury Officer.

To

The Accountant-General, Madras.

Form T.A. X*

[*See* Chapter IV, Local Ruling 11 under Articles 95-99.]

LIST OF PAYMENTS (GENERAL).

DISTRICT................

List of payments made at *Treasury of the Government of Madras between the* *and* *of* 19 .

Number of vouchers as per schedule.	Particulars of payment.	Amount paid.	Remarks.
		RS. P.	
	DEPARTMENTAL PAYMENTS.		
	Account Nos. 2 to 21, 23, 25, 26 and 27		
	DEBIT AND REMITTANCE HEADS.		
	Savings Bank Deposits—		
	General Provident Fund		
	......Provident Fund		
	Deposits of Local Funds—		
	District Funds—Local Funds—		
	District Board		
	Panchayat		
	Minor Union		
	.. .. ..		
	.. .. ..		
	.. .. ..		
	.. .. ..		
	.. .. ..		
	.. .. ..		
	Municipal Funds—		
	.. ..		
	.. ..		
	.. ..		
	.. ..		
	.. ..		
	.. ..		
	Carried over ..		

*Separate lists should be prepared for State and Central transactions (*see* Local Ruling 1 under Articles 95-99)

Form T.A. X *—*cont.*

Number of voucher as per schedule.	Particulars of payment.	Amount paid. RS. P.	Remarks.
	Brought forward ..		

DEBIT AND REMITTANCE HEADS—*cont.*

Deposits of Local Funds—*cont.*
- Port and Marine Funds—
  - Minor Port Funds .. ..
  - Minor Pilotage Fund .. ..
  - Tuticorin Port Fund .. ..
  - Tuticorin Port Trust Fund ..
  - Landing and shipping Dues Fund
  - .... Fund
- Education Funds—
  - University Fee Fund .. ..
  - .... Fund .. ..
  - Other Miscellaneous Funds .. .. ..

Revenue Deposits .. ..

State Legislature Election Deposits .. ..

Civil Court Deposits { Bank .. .. / Treasury .. ..

Criminal Court Deposits .. ..

Market Committee Funds .. ..

Village Panchayat Funds .. ..

Deposits for work done for Public Bodies or Individuals ..

Workmen Compensation Act Deposits .. .. ..

Personal Deposits .. ..

Trust Interest Fund .. { Central Trust .. .. .. / Local Trust .. .. .. / Charitable Endowments ..

Other Deposits .. ..

Advances Repayable—
- Civil Advances—
  - Gazetted Officers .. ..
  - Advance for remitting treasure .. ..
  - Special Advances .. ..
  - Revenue Survey Advances .. ..
  - Cost of Survey marks .. .. ..
  - Revenue Advances .. .. ..
- Permanent Advances .. .. ..
- Account with the Government of Burma
- Account with Reserve Bank .. ..
- Suspense accounts .. ..
- Loans and advances by State Governments—
  - Gazetted Officers .. ..
  - Other Officers .. ..
  - Loans to Municipalities, etc. .. ..
  - Advances to Cultivators .. .. ..
  - Miscellaneous loans and advances ..
- Cash Remittances, etc.—
  - Cash Remittances between Treasuries .. ..
  - Forest Remittances .. ..
  - Public Works Remittances { Cheques .. .. / Remittances .. ..

Reserve Bank Remittances .. ..
- Adjusting Account between Central (Non-Railways) and State Governments—Madras.
- Pay and Accounts Office .. ..
- Adjusting Account with Railways—
  - Southern Railway .. ..
  - Western Railway .. .. ..

Inter-State Suspense account—
- Bombay .. ..
- West Bengal .. ..
- Uttar Pradesh .. .. ..

Total ..

---

* Separate lists should be prepared for State and Central transactions (*see* Local Ruling 1 under Articles 65–69.

Form T.A. X-A.

[*See* Chapter IV, Local Ruling 11 under Articles 95–99.]

SCHEDULE OF PAYMENTS RELATING TO PAY BILLS.

DISTRICT—

Schedule of payment relating to Subsidiary Account No. made between and of 19 .

[Pay bills should be entered in detail.]

(NOTE.—Separate list should be drawn out for Gazetted Officers and Non-Gazetted Establishment.)

Number of voucher.	Class of bills	Gross amount.	Income-tax.	House rent—P.W.D.	General Provident Fund.	Advances Repayable—Book Objection Advances.	Postal Life Insurance Fund.							Total deductions.	Net payment.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

Form T.A. X-B.

[*See* Chapter IV, Local Ruling 11 under Articles 95–99.]

SCHEDULE OF PAYMENTS RELATING TO TRAVELLING ALLOWANCE, CONTINGENCIES AND MISCELLANEOUS CHARGES.

DISTRICT—

Schedule of payments relating to Subsidiary Account No. made between the and of 19 .

[Only travelling allowance, contingencies and miscellaneous charges should be recorded.]

(NOTE.—Separate list may be drawn out for Gazetted Officers' T.A. Bills.)

Date.	Number of voucher.	Class of bills.	Net amount paid.	Deductions.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
			RS. P.	RS. P.	

N.B.—In column (3) the class of bills should be indicated as follows :—
C = Contingencies. M = Miscellaneous. T = Travelling allowance, etc
In column (5) deductions from bills should be shown.

Form T.A. X-C.

[*See* Chapter IV, Local Ruling 11 under Articles 95–99.]

LIST OF PAYMENTS (DEPARTMENTAL).

Payments made at *Treasury of the Government of Madras* *between the* *and* *of* 19

Number of voucher as per schedule.	Particulars of payment.	Amount paid.		Remarks.
		In cash.	By adjustment.	
(1)	(2)	(3)	(4)	
		RS. P.	RS. P.	

Form T.A. X-D.

[*See* Chapter IV, Local Ruling 1 under Articles 95–99.]

SCHEDULE OF PAYMENTS RELATING TO FOREIGN GOVERNMENTS.

Schedule of payments relating to foreign Governments made at *Treasury, in support of the relevant vouchers for the payments made at that treasury.*

Nature of payment.	Period of payment.	P.P.O. No. if any.	Reference to the letter of authority from the foreign Government if not a pension payment.	Name of payee.	Amount due.	Deduction, if any.	Amount paid.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Form T.A. XI.

[*See* Chapter IV, Local Ruling 1 under Articles 105-108.]

MEMORANDUM OF TRANSFER OF DEPOSITS.

in the *district during the month of* 19

Voucher number.	Amount paid by transfer.	To what head transferred.		Amount in which included.	Remarks.
		Major head.	Minor and detailed heads.		
(1)	(2)	(3)	(4)	(5)	(6)
	RS. P.			RS. P.	

Form T.A. XII.

[*See* Chapter IV, Local Ruling 4 under Articles 105–108.]

EXTRACT REGISTER OF RECEIPTS OF *DEPOSITS.

taluk, *district during the month ending* 19 .

Taluk number.	Huzur number.	Date of deposit.	From whom received.	Nature of deposit.	Amount.	Orders of the Treasury Officer.	Replies of the Sub-treasury Officer.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					RS. P.		

* Civil Courts, Criminal Courts or Revenue.

Form T.A. XIII.

[*See* Chapter IV, Local Ruling 4 under Articles 105–108.]

[For use only when a duplicate (carbon) copy of Form T.A. 21 is not utilized for the purpose.]

EXTRACT REGISTER OF REPAYMENTS OF DEPOSITS.

in the taluk of *in the district of*

during the month ending 19 .

Details of original deposit.						
Date of receipt.	Huzur number as per register of receipts.	Taluk number.	Amount or balance of deposit.	Number of repayment voucher and date.	Amount repaid.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
			RS. P.		RS. P.	

Form T.A. XIV.

[*See* Chapter IV, Local Ruling under Article 110.]

STATEMENT OF LAPSED CASH ORDERS.

in the district of *for the month*

Cash orders issued and personal deposit chalans.										
Cash Order and personal deposit chalans. Date.	Number and month of the voucher or cheque in which the charges were originally drawn or on which the amount was credited in cash.	Name of the officer by whom drawn or the name of the party by whom the cash was remitted and the purpose of remittance.	Amount. RS. P.	Head of account to which the amount is now credited (in detail).	Item in which the amount credited is included.	Initials of the Auditor in token of verification of the adjustment in the treasury account. Number and month of Transfer Entry and the head of account to which the amount is adjusted.	Initials of the Superintendent in token of the adjustment having been made.	Number and date of Refund Order.	Amount of refund sanctioned and head to which it is charged.	Initials of the Gazetted Officer.

Form T.A. XV.

[*See* Chapter IV, Local Ruling under Articles 117-118.]

STATEMENT OF CENTRAL (OTHER THAN RAILWAYS, POSTS AND TELEGRAPHS AND DEFENCE) TRANSACTIONS AT NON-BANK TREASURIES.

TREASURY.

for the week ending

Receipts.	Payments.	Net receipts / payments.
RS. NP.	RS. NP.	RS. NP.

Dated
Station

Treasury Officer.

To

The Accountant-General, Madras (Account Current Section).

(Memo. No. 127992/Codes/63-5 dated 24th December 1964.)

Form T.A. XVI.

[*See* Chapter IV, Local Ruling under Articles 117-118.]

STATEMENT OF RAILWAY/POSTS AND TELEGRAPHS/DEFENCE TRANSACTIONS AT NON-BANK TREASURIES.

TREASURY.

for the week ending

Name of Railway.	Receipts as per separate schedules enclosed.	Payments as per lists of payments enclosed.	Net receipts / payments.	Remarks.
	RS. NP.	RS. NP.	RS. NP.	
Southern Railway				
Northern Railway				
Western Railway				
Central Railway ..				
....Railway ..				
....Railway ..				

Dated
Station

Treasury Officer.

NOTE.—The statement for the last week of the month should include transactions to end of that month so that the total amount of four statements of the month may agree with the totals of receipts and payments in the treasury accounts.

To

The Accountant-General, Madras (Account Current Section).

(Memo. No. 127992/Codes/63-5 dated 24th December 1964).

Form T.A. XVII.

[*See* Chapter IV, Local Ruling under Articles 117-118.]

SCHEDULE OF RECEIPTS / LIST OF PAYMENTS ON ACCOUNT OF RAILWAY/POSTS AND TELEGRAPHS/DEFENCE DEPARTMENT AT NON-BANK TREASURIES.

TREASURY.

for the week ending

Date of receipt / payment	No. of chalan / vouchers.	Particulars.	Receipts.		Payments.	
			RS.	Ps.	RS.	Ps.
		Total ..				

Dated
Station

Treasury Officer.

NOTE.—(1) One copy with relevant vouchers and chalans should be sent to the Railway Post and Telegraphs Defence Accounting Officers and one copy should be sent to the Accountant-General, Madras (Account Current Sections) along with Form T.A. XVI.

(2) The total receipts and payments as per this statement should agree with the lumpsum figures shown in Form T.A. XVI.

(Memo. No. 127992/Codes/63-5, dated 24th December 1964.)

Form T.A. XVIII.

(*See* Chapter 2, Note 2, under Local Ruling under Article 10 in Volume I.)

REGISTER OF IMMOVABLE GOVERNMENT PROPERTY IN RESPECT OF GOVERNMENT BUILDINGS UNDER THE ADMINISTRATIVE CHARGE OF DEPARTMENT.

Name of the department holding administrative charge of the buildings.

Station or locality

Residential.
Non-residential.

Serial number.	Particulars of property.		Nature of buildings.				Superficial plinth area including verandahs.	Cubical contents.	Year of construction or purchase or of transfer to and from the department.	Recorded value.			Funds from which.		Object of construction.		By whom or how occupied.	Assessed standard rent		Remarks	Signature and designation of the Officer.
	Description with details of every detached structure including Survey number, Town Survey number, door number, village, etc.	Dimension plinth area, etc.	Walls.	Roof.	Floor.	Number of storeys.				Original cost of buildings including the cost of sites.	Subsequent additions or reductions.	Progressive total.	Constructed or purchased.	Maintained.	Original.	How used from time to time.		Under Fundamental Rule 45-A.	Under Fundamental Rule 45-B.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)

NOTE.—Wherever possible, figures under the column, 'Original cost of buildings, including the cost of sites,' should be given separately for the cost of buildings and the cost of sites.

Form T.A. XIX.

(See Chapter III, Local Ruling under Article 41.)

Subsidiary Register of Deductions.

at Treasury/Sub Treasury

In the month of

					Details of deductions. (4)													Total. (5)		
(1) Date.	(2) Voucher number.	Chalan number.	(3) Name of the drawing Officer.	Name of the remitter.	(a) General Provident Fund.	(b) PLI.	(c) FA.	(d) Conveyance advance.	(e) HBA.	(f) MNA.	(g) OBA.	(h)	(i)	(j)	(k)	(l)	(m)	By adjustment.	In cash.	Remarks.

(Memo. No. 78907/S. VI/63-1, dated 23rd August 1968.)

2861.

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[N.B.—(1) This index has been compiled solely for the purpose of references and no expression used in it should be considered as in any way interpreting the directions.

(2) The abbreviation L.R(s) stands for Local Ruling (s) under the relevant Articles.

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